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THE INDIAN STAMP ACT, NO. I OF 1879,

TOGETHER WITH

COMPARATIVE TABLES OF SECTIONS; TABLE OF STAMP LAWS OLD AND NEW; INTRODUCTION; COMPARATIVE SCHEDULES; AUTHOR'S COPIOUS NOTES AND RULINGS OF THE P. C., THE INDIAN SUDDER AND HIGH COURTS, THE CHIEF COURT, PANJAB, &c., AND SHORT NOTES OF ENGLISH CASES, CAREFULLY COLLECTED AND ARRANGED; FOUR TABLES OF STAMP-DUTIES; RULES FRAMED UNDER ACT XVIII OF 1869 AND THE NEW ACT; APPENDICES CONTAINING STATEMENT OF OBJECTS AND REASONS, REPORTS OF THE SELECT COMMITTEE, PROCEEDINGS OF THE LEGISLATIVE COUNCIL, SCHEDULES I AND II OF ACT XVIII OF 1869, SCHEDULE A OF ACT X OF 1862, SCHEDULE A OF ACT XXXVI OF 1860, SCHEDULE A OF BENGAL REGULATION X OF 1829, RULINGS APPLICABLE TO REPEALED STAMP LAWS; BRIEF SKETCH OF NEGOTIABLE INSTRUMENTS; AND INDEX.

BENGAL SECRETARIAT LIBRARY

BY

BALDEO PRASÁD,
High Court Pleader, Sitapur, Oudh.

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PREFACE.

I UNDERTOOK the task of commenting upon this Act at the kind suggestion of Múnshí Kálí Prasád, Vakíl, Judicial Commissioner's Court, Oudh. He supplied me with necessary materials, pointed out what the book should contain, and how its several parts should be arranged, and generally rendered other valuable assistance, for which I am exceedingly indebted.

2. In order to facilitate a comparison between the old Act and the new, two Comparative Tables have been given, one shewing the sections of the present Act which correspond with those of the old, and the other shewing the converse. A comparison of the numbers of the Schedules of this Act with those of Act XVIII of 1869 is shewn on the margin of the Schedules themselves opposite to each number.

3. A Chronological Table of Indian Stamp Laws up to date will also be found in these pages. This table shews at a glance what Legislative enactments relating to

Stamps appeared from time to time, to what part of British India they applied, and when they ceased to operate.

4. The Introduction aims at giving a brief history of Stamp Law, its construction, application, &c.

5. The present Act is in the main a re-enactment of Act XVIII of 1869 with certain alterations and additions, taken chiefly from the English Statute 33 and 34 Vict., Chaps. 97 and 98. The alterations are shewn in the notes upon the several sections and numbers of this Act. The additions are enclosed within rectangular brackets.

6. Important words worthy of notice have been printed in italics.

7. The body of the Act appears in a large type, rulings in a small type, notes in a smaller, and foot-notes in a still smaller type.

8. My own notes are not interspersed with the rulings, but the one is, in a conspicuous manner, separated from the other by the respective headings "Notes" and "Rulings" in block type.

9. This volume tries to incorporate a digest of almost all English as well as Indian cases.

10. With each ruling will be found not only the names of parties and the volume in which it is reported, but also the date of the decision and the name of the Judge (or Judges) who passed it.

11. The rulings are for the most part arranged in order of date of decision.

12. Appendix I, to which frequent references have been made in the Act, has been annexed, as it throws much light upon the meaning of the Legislature regarding the several provisions of this Act.

13. The Schedules of some of the important repealed Stamp Laws have also been appended on the consideration that references will have now and then to be made to them.

14. A brief sketch of Negotiable Instruments has been given in Appendix VII in order to explain some of the technical terms used in the body of the Act.

15. My main object in publishing this volume being to lay before the public a useful and comprehensive edition of the new Stamp Act, I have spared no pains to make it so.

16. I have set a comparatively small price upon this work, in order that it may find its way even to those who cannot well afford to pay a large sum for it.

17. My heart-felt thanks are due to Múnshí Múrlidhar, Pleader, Sitapur, for his valuable assistance in the preparation of this book. Also to Lálá Mangal Sen, a Banker at Sitapur, for his comparing with me the proof-sheets, and otherwise rendering me assistance when called for.

B. P.

SITAPUR, *1st April, 1879.*

TABLE OF CONTENTS.

PAGE.

List of Abbreviations ... ... viii—xi
Comparative Tables ... ... xii—xv
Chronological Table of Stamp Laws ... ... xvi—xxxiii
Introduction ... ... i—vi

THE INDIAN STAMP ACT, 1879.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTION.

1. Short Title 1
   Local Extent ... ... *ib.*
   Commencement ... ... *ib.*
2. Repeal of Enactments 1, 2
3. Interpretation-clause 2-13
4. Schedules to be read as part of Act 14

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

5. Instruments chargeable with duty 14, 15
6. Several instruments used in single transactions ... 17

SECTION.		PAGE.
7.	Instruments relating to several distinct matters ...	18
	Instruments coming within several descriptions in Schedule I	*ib.*
8.	Power to reduce or remit rates of stamp-duty ...	20
	B.—Of Stamps and the Mode of using them.	
9.	Duties how to be paid	21
10.	Use of adhesive stamps	22
11.	Cancellation of adhesive stamps	23
12.	How instruments stamped with impressed stamps are to be written	*ib.*
13.	Only one instrument to be on same stamp ...	24
14.	Instrument written contrary to section 12 or 13 deemed unstamped	*ib.*
15.	Denoting duty	24, 25
	C.—Of the Time of Stamping Instruments.	
16.	Instruments executed in British India	25
17.	Instruments other than bills, cheques and notes executed out of British India	25, 26
18.	Bills, cheques and notes draws out of British India	26
	D.—Of Valuations for duty.	
19.	Conversion of amount expressed in certain currencies	26, 27
20.	Conversion of amount expressed in other foreign currencies	27
21.	Stock and marketable securities how to be valued.	*ib.*
22.	Effect of statement of rate of exchange or average price	27, 28
23.	Instruments reserving interest	28
24.	How transfer in consideration of debt, or subject to future payment, &c., to be charged	*ib.*
25.	Valuation in case of annuity, &c.	28, 29

SECTION, PAGE.

26. Stamp where value of subject-matter is indeterminate 30
27. Facts affecting duty to be set forth in instrument ... 31
28. Direction as to duty in case of certain conveyances 31-33

E.—Duty by whom payable.

29. Duties by whom payable 33, 34

CHAPTER III.

Adjudication as to Stamps.

30. Adjudication as to proper stamp 34, 35
Collector may call for abstract and evidence ... 35
Proviso ... ... *ib.*
31. Certificate by Collector 36-38
32. Payment of fees under section 30 how made ... 38

CHAPTER IV.

Instruments not duly stamped.

33. Examination and impounding of instruments ... 38, 39
34. Instruments not duly stamped inadmissible in evidence, &c. 39, 40
Proviso :
1st,—Instruments admissible on payment of duty and penalty 40-53
2nd,—and in certain criminal proceedings ...
3rd,—Admission of instrument not to be questioned
35. Instruments impounded how dealt with 54
36. Collector's power to refund penalty paid under section 35, 1st para. ... ... *ib.*
37. Collector's power to stamp instruments impounded. 55, 56

SECTION. PAGE.

38. Instruments unduly stamped by accident ... 56, 57
39. Endorsement of instruments on which duty has been paid under section 34, 37 or 38 ... ... 57, 58
40. Prosecution for offence against stamp-law, ... 58
Proviso ... ... *ib.*
41. Persons paying duty or penalty may recover same in certain cases 59
42. Remission of penalty paid under section 34 or 37 ... 60
43. Non-liability for loss of instruments sent under section 35 ... ... *ib.*
Copy may be made of instrument so sent ... 60, 61
44. Power of payee to stamp bills, notes and cheques received by him unstamped 61

CHAPTER V.

Reference and Revision.

45. Procedure where Collector feels doubt as to duty chargeable 62
46. Reference by Revenue Authority to High Court ... 62, 63
47. Power of Court to call for further particulars ... 63
48. Procedure in disposing of reference 64
49. Reference by other Courts to High Court ... *ib.*
50. Revision of certain decisions of Courts regarding the sufficiency of stamps 65–67

CHAPTER VI.

Allowances for spoiled Stamps and Stamps no longer required.

51. Allowance for spoiled stamps 68-71
52. Allowance for misused stamps 71, 72

SECTION. PAGE.

53. Allowance under sections 51 and 52 how to be made 72
54. Allowance for stamps not required for use ... 72, 73

CHAPTER VII.

Supplemental Provisions.

55. Powers to make rules relating to sale of stamps ... 73
56. Power to make rules generally to carry out Act ... *ib.*
57. Certain powers exerciseable from time to time ... *ib.*
Publication of rules ... 73, 74
58. Obligation to give receipt in certain cases ... 74
59. Saving as to Court-fees ... ... *ib.*
60. Act to be translated, indexed and sold cheaply ... *ib.*

CHAPTER VIII.

Criminal Offences and Procedure.

61. Penalty for executing, &c., instrument not duly stamped 75-77
62. Penalty for failure to cancel adhesive stamp ... 77
63. Penalty for omission to comply with provisions of section 27 ... ... *ib.*
64. Penalty for refusal to give receipt, and for devices to evade duty on receipts 77, 78
65. Penalty for not making out policy, or making, &c., any policy not duly stamped 78
66. Penalty for not drawing full number of bills or marine policies purporting to be in sets ... *ib.*
67. Penalty for post-dating bills, &c. 79
Penalty for other devices to defraud the revenue *ib.*
68. Penalty for breach of rule relating to sale of stamps and for unauthorized sale ... ... *ib.*

SECTION. PAGE.

69. Institution and conduct of prosecutions ... 80
70. Jurisdiction of Magistrates 81
71. Place of trial 81-83
72. Operation of other laws not barred 83

SCHEDULE I. ... 84-160

STAMP-DUTY ON DIFFERENT INSTRUMENTS.

SCHEDULE II. ... 161-17

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

SCHEDULE III. ... 178-180

ACTS REPEALED.

RULES. ... 181-187

TABLES OF STAMP-DUTIES.

TABLE A—(Bill of Exchange duty) ... 188, 189
TABLE B—(Bond-duty) ... 190-197
TABLE C—(Conveyance-duty) ... 198
TABLE D—(Insurance-duty) ... 199-206

APPENDICES.

APPENDIX I. ... i—xl.
A—(Objects and Reasons) ... i—vii.
B—(Preliminary Report) ... vii—xviii.
C—(Final Report) ... xviii—xxiv.
D—(Abstract of Proceedings) ... xxiv—xl.

SECTION. PAGE.

APPENDIX II.
Schedule I, Act XVIII of 1869, ... i—v.
Schedule II, Act XVIII of 1869, ... vi—xi.

APPENDIX III.
(Schedule A, Act X of 1862) ... i—xvii.

APPENDIX IV.
(Schedule A, Act XXXVI of 1860) ... i—xiv.

APPENDIX V.
(Schedule A, Reg. X of 1829) ... i—xiii.

APPENDIX VI.
(Rulings applicable to repealed laws only) i—ii.

APPENDIX VII.
(Brief sketch of negotiable instruments) ... i—iv

INDEX.

LIST OF ABBREVIATIONS.

A.

A. and E.	...	Adolphus and Ellis's Reports, K. B.
Act XVIII.	...	The General Stamp Act, XVIII of 1869.
A. J.	...	Appellate (Civil) Jurisdiction.
Appx.	...	Appendix.

B.

B. and A.	...	Barnewell and Alderson's Reports, K. B.
B. and C.	...	Barnewell and Cresswell's Reports, K. B.
B. and P.	...	Bosanquet and Puller's Reports, C. P.
B. L. R.	...	Bengal Law Report.
Bom.	...	Bombay High Court Report.

C.

Cal. L. R.	...	Calcutta Law Report, edited by P. O'Kinealy.
Camp.	...	Campbell's Reports, N. P.
C. and K.	...	Carrington and Kirwan, N. P.
C. and P.	...	Carrington and Payne's Reports, N. P.
C. B.	...	Common Bench Reports, Old Series.
C. B. N. S.	...	————————, New Series, by Scott.
C. J.	...	Chief Justice.
C., M. and R.	...	Crompton, Meeson and Roscoe's Reports, Ex.
C. P.	...	Common Pleas.
Cr. C.	...	Crown Cases.

D.

D. and L.	...	Dowling and Lowndes.
D. and R.	...	Dowling and Ryland.
D., N. S.	...	Dowling's New Series.
D. P. C.	...	Dowling's Practice Cases, Old Series.

E.

East.	...	East's Reports, K. B.
Esp.	...	Espinasse's Reports.
Ex.	...	Exchequer.
Exch.	...	Exchequer Reports.

F.

F. and F.	...	Foster and Finlason's Reports.
F. B.	...	Full Bench.
F. C. L.	...	Fisher's Common Law Digest.

G.

G. and D.	...	Gale and Davison.

H.

Hay.	...	Calcutta High Court Reports (1862 and 1863), published by G. C. Hay & Co.
H. L.	...	House of Lords.
H. L. Cas.	...	House of Lords' Cases, by Clarke.

I.

I. J.	...	Indian Jurist.
I. L. R., All.	...	Indian Law Reports, Allahabad Series.
———, Bom.	...	———, Bombay ———
———, Cal.	...	———, Calcutta ———
———, Mad.	...	———, Madras ———

J.

J.	...	Judge.
JJ.	...	Justices.
Jur.	...	Jurist.

L.

L. J.	...	Lords Justices' Court.
L. J., C. P.	...	Law Journal, Common Pleas.

Lofft. ... Lofft's King's Bench.
L. R. ... Law Reports.
L. T., N. S. ... Law Times, New Series.

M.

M. and G. ... Manning and Granger's Reports, C. P.
M. and M. ... Moody and Malkin's Reports, N. P.
M. and R. ... Manning and Ryland's King's Bench.
M. and S. ... Maule and Selwyn's Reports, K. B.
M. and W. ... Meeson and Welsby's Reports, Ex.
Mac. and G. ... Macnaghten and Gordon's Reports, Ex.
Mac. N. ... Macnaghten's (Elliot) Notes on the Stamp Act, 1869.
Mad. ... Madras High Court Report.
Marsh. ... Marshall's Reports.
Mis. ... Miscellaneous.
M. I. A. ... Moore's Indian Appeals.
M. J. ... Madras Jurist.
Moore. ... J. B. Moore, Com.

N.

N. ... Note.
N. P, ... Nisi Prius.
N. R. ... Bosanquet and Puller's. New Reports, C. P.,
N. S. ... New Series.
N. W. P. ... Reports of cases decided by the North-Western Provinces (Allahabad) High Court.

O.

O. J. ... Original Jurisdiction.
Oudh Comp. ... Compendium of Abkarí and Stamp Circulars Rulings and Memoranda applicable to Oudh.

P.

P. and D. ... Perry and Davison, Q. B.

P. C.	...	Privy Council.
P. C. R.	...	Privy Council Rulings, by Sutherland, from 1831 to 1867.
Punj.	...	Punjab Record.

S.

S.	...	Section.
Sch.	...	Schedule.
Scott, N. R.	...	Scott's New Reports, C. P.
S. C. C.	...	Small Cause Court Reference.
S. D. A.	...	Sudder Dewany Adálut Decisions (Calcutta).
S. P.	...	Same point or principle.
Stark.	...	Starkie's Reports, N. P.
Ss.	...	Sections.

T.

Taunt.	...	Taunton's Reports, C. P.
Tyr.	...	Tyrwhitt's Reports, Ex.
Tyr. and G.	...	Tyrwhitt and Granger's Reports, Ex.

W.

W. R.	...	Sutherland's Weekly Reporter from August 1864 to 1876.
W. R., (1864.)	...	Sutherland's Reports of Cases decided by Calcutta High Court in 1864 prior to commencement of W. R.
W. R. Sp.	...	Sutherland's Weekly Report, Special number, containing rulings from January to July 1864.

COMPARATIVE TABLES.

TABLE I.

Shewing in juxta-position the Sections of Act XVIII of 1869 with the corresponding Sections of Act I of 1879.

Sections of Act XVIII of 1869.	Sections of Act I of 1879.	Sections of Act XVIII of 1869.	Sections of Act I of 1879.	Sections of Act XVIII of 1869.	Sections of Act I of 1879.
1 ...	1	17 ...	59	24 *(b)* ...	38
2 ...	2	18 *(a)* ...	34, para. 1	24 *(c)* ...	17
3 ...	3	18 *(b)* ...	34, proviso	24 *(d)* ...	37, 39
4 ...	5		2	25 ...	39
5 *(a)* ...	10	19 ...	...	25 para. last	43, para. 1
5 *(b)* ...	9	20, paras. 1,	34, proviso	26 ...	44
6 ...	29	2, 3.	1	27 (*a*) ...	58
7 ...	5	20, para. 4	39, para. 1	27 (*b*) ...	64
8 ...	18	20, para. 5	...	28 ...	34 proviso 1
9 ...	23	20, para. 6	39, para. 2	... ...	37 para. last
10 ...	19	21 ...	...	... ...	38 „ „
11 ...	26	22 ...	33, 35 para 2	29 ...	61
12 ...	25	23 ...	„ „	30 ...	61
13 ...	6	24 (*a*), para.		31 ...	11, 18
14 ...	7	1 ...	37 (*b*)	31 para. last	62
15 ...	Sch. II	24 (*a*), para.		32 ...	66
16 ...	8	2 ...	37 (*a*)	33, para. 1	11

Sections of Act XVIII of 1869.	Sections of Act I of 1879.	Sections of Act XVIII of 1869.	Sections of Act I of 1879.	Sections of Act XVIII of 1869.	Sections of Act I of 1879.
33, para. 2	62	40 ...	...		
34 *(a)* ...	27	41 (*a*) & (*b*)	46	46 ...	51
34 *(b)* ...	24	41 (c) ...	47	47 ...	...
34 *(c)* ...	63	41 (*d*) ...	48	48, para. 1	55
35 ...	63	42 ...	42	48, para. 2	57, para. 2
36 ...	67	43 ...	69	48 para. last	68
37 ...	...	44 ...	70	49 ...	...
38 ...	...	45 ...	51 proviso.	50 ...	...
39 ...	30, 31	... ...	53, 54.	51 ...	60

TABLE II.

Shewing in juxta-position the Sections of Act I of 1879 with the corresponding sections of Act XVIII of 1869 or with those of the English Statute 33 and 34 Vict., which are printed in block type.

Sections of Act I of 1879.	Sections of Act XVIII of 1869 or of the English Statute.	Sections of Act I of 1879.	Section of Act XVIII of 1869 or of the English Statute.	Sections of Act I of 1869,	Sections of Act XVIII of 1869 or of the English Statute.
1	... 1	28	... **c. 97, s. 74**	45	...
2	... 2	29	... 6	46	... 41 (a) and (b)
3	... 3	30 para. 1	... 39	47	... 41 (c)
4	...	30 para. 2	... 20	48	... 41 (d)
5	... 4, 7	31	... 39	49	...
6	... 13	32	...	50	...
7	... 14; **c. 97, s. 8**	33	... 22, 23	51	45, 46; **c. 98, s. 14**
8	... 16	34 para. 1	... 18 (a)	52	... **c. 98, s. 15**
9	... 5 (b)	34 proviso. 1	20, paras. 1 2, 3, 28	53	... 45; **c. 98, s. 16**
10	... 5 (a)	34 proviso. 2	... 18 (b)	54	... 45; **c. 98, s. 19**
11	... 31, 33 para. 1	34 proviso. 3	...	55	... 48
12	**c. 97, ss. 24, 36, 50**	35 para. 1	...	56	...
	and 66; c. 97, s. 7	35 para. 2	... 22, 23	57 para. 1	...

13	...	36	...	57 para. 2	...	48 para. 2
14	...	37 (a)	...	24 (a) para. 2	58	...	27 (a)
15	...	Sch. II. No. 16	37 (b)	...	24 (a) para. 1	59	...	17
	...	**c. 97, s. 14**	37 proviso.	...		60	...	51
16	...		37 para. last but one	...	24 (d)	61	...	29, 30
17	...	24 (c)	37 para. last		28	62	31 para. last, 33 para. 1	
18	...	8, 31	38	...	24 (b), 28			
18 proviso.	...	**c. 97, s. 51**	39 para. 1		20, 1st four paras.	63	...	34 (c), 35
19	...	10	39 para. 2		21, 24 (d), 25 para. 1	64	27 (b); **c. 97, s. 123**	
20	...	**c. 97, s. 14**	40	...		65	...	118
21	...	**c. 97, s. 12**	41	...		66†	...	32
22	...	**c. 97, s. 13**	42	...	42	67 para. 1	..	
23	...	9	43 para. 1	...	25 para. last	67 para. 2	36; **c. 97, s. 85 (c)**	
24	34 (b); **c. 97, s. 73**	43 para. 2	...		68	...	48 para. last	
25	...	12; **c. 97, s. 72**	44	...	26	69	...	43
26*	...	11			. .	70	...	44
27	34 (a); **c. 97, s. 10**				...	71	...	
	...				...	72	...	

Taken from I Mad. 226.

† Re-enacts s. 13, Act X of 1862

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.

N.B.—**B. C.** = Bengal Code. | **Bom. C.** = Bombay Code. | **M. C.** = Madras Code.
B. I. = British India. | **G. I. A.** = Govt. of India Act. | **P.** = Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
B. C.	Reg. VI of 1797.	To levy a stamp-duty on documents, &c., and to establish new fees on the institution and trial of suits, &c.	S. 16	Beng. and N.-W. P.	10th April, 1797.	30th Sept. 1800.	Ss. 16 & 21	S. 2, Reg. VII of 1800.
						4th Aug. 1809.	Ss. 16, 18 & 20 in parts.	S. 3, Reg. VII of 1809.
						4th Aug. 1809.	cl. 1, s. 16 modified.	S. 12, Reg. VII of 1809.
						1st May 1814.	Ss. 4—30	S. 2, Reg. I of 1814.
B. C.	Reg. X of 1797.	To require all licenses for the manufacture or vend of spirituous liquors or intoxicating drugs to	Ss. 1—5, 14 & 15	Beng. and N.-W. P.	11th Aug. 1797.	1st May 1814.	Whole.	S. 2, Reg. I of 1814.

		be written on stamped paper, to exempt persons taking out rowannahs for goods not exceeding in value Rs. 10, and also persons to whom máafy rowannahs may be granted, from the payment of stamp-duty, &c.						
B. C.	Reg. VII of 1800.	To explain and amend certain parts of the existing rules for levying a stamp-duty upon obligations for money, law-papers and other documents.	Ss. 3-15, 26 & 27	Beng. and N.-W. P.	30th Sep. 1800.	1st Nov, 1812.	S. 6, cl. 3.	S. 2, Reg. XII of 1812.
						1st May 1814.	Whole.	S. 2, Reg. I of 1814.
B. C.	Reg. XLIII of 1803.	To establish fees on the institution and trial of suits, &c., and to levy a percentage on the	Ss. 10 and 18	Beng. and N. W. P. (by s. 27, Reg. VIII of 1805,	1st Jany 1804.	1st May 1814.	Ss. 4—26	S. 2, Reg. I of 1814.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.** = Bengal Code. **Bom. C.** = Bombay Code. **M. C.** = Madras Code.
B. I. = British India. **G. I. A.** = Govt. of India Act. **P.** = Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
		fees of the authorized pleaders in the provinces ceded by the Nawab Vizier to the Honorable the East India Company.		extended to the conquered Provinces and the Territory ceded by the Peshwa.)				
B. C.	Reg. XIII of 1806.	To provide against forging public stamps or stamped paper, to prevent the sale of stamped paper without a written authority, &c.	Ss. 1—12	Beng. and N.-W. P.	(Passed) 10th July 1806.	16th April 1807.	S. 2 in part	S. 2, Reg. VIII of 1807.
						16th April 1807.	Ss. 10 & 11	S. 3, Reg. VIII of 1807.
						4th Aug. 1809.	Ss. 2, 10 & 11 in parts	S. 2, Reg. VII of 1809.
						13th Nov. 1813.	S. 10	Cl. 1, s. 2, Reg. XVI of 1813.

						1st May 1814.	Whole	S. 2, Reg. I of 1814.
B. C.	Reg. VIII of 1807.	To modify certain parts of Reg. XIII of 1806, respecting stamped paper.	Whole	Beng. and N.-W. P.	16th April 1807.	4th Aug. 1809.	S. 4	S. 2, Reg. VII of 1809.
						1st May 1814.	Whole	S. 2, Reg. I of 1814.
M. C.	Reg. IV of 1808.			Mad. P.		1st Feb. 1817.	S. 35	S. 2, Reg. XIII of 1816.
						13th July 1817.	Whole	S. 2, Reg. II of 1817.
M. C.	Reg. V of 1808.			Mad. P.			S. 2 and part of s. 5.	S. 2, Reg. VI of 1816.
								Reg. XIII of 1816.
								Reg. II of 1817.
M. C.	Reg. VIII of 1808.			Mad. P.		1st Feb. 1817.		S. 2, Reg. XIII of 1816.
						13th July 1817.		Reg. II of 1817.
M. C.	Reg. XVII of 1808.			Mad. P.		1st Feb. 1817.		Reg. XIII of 1816.
						13th July 1817.		Reg. II of 1817.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.**=Bengal Code. **Bom. C.**=Bombay Code. **M. C.**=Madras Code,
B. I.=British India. **G. I. A.**=Govt- of India Act. **P.**=Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
B. C.	Reg. VII of 1809.	To modify certain parts of the existing Regulations respecting stamp-duties.	Whole except s. 7	Beng. and N.-W. P.	4th Aug. 1809.	1st May 1814.	Whole	S. 2, Reg. I of 1814.
B. C.	Reg. XII of 1810.	To modify the rules contained in s. 2, Reg. VII of 1809, &c.	S. 2	Beng. and N.-W. P.	4th May 1810.	2nd April 1868.	so much as has not been repealed	S. 1 and Sch., Act VIII of 1868.
B. C.	Reg. XII of 1812.	To require that all law and money papers be written on stamped paper; or that the prescribed stamp be affixed to them within sixty days	Whole	Beng. and N.-W. P.	25th July 1812.	1st May 1814.	Whole	S. 2, Reg. I of 1814.

		from the date of their execution, on pain of not being afterwards received in evidence in any of the Courts of Judicature.						
M. C.	Reg. II of 1813.			Mad. P.		1st Feb. 1817.	Whole	Reg. XIII of 1816.
						13th July 1817.	Whole	Reg. II of 1817.
B. C.	Reg. XVI of 1813.	To rescind s. 10, Reg. XIII of 1806.	Whole.	Beng. and N.-W. P.	13th Nov. 1813.	1st May 1814.	Whole.	S. 2, Reg. I of 14.
B. C.	Reg. I of 1814.	To amend the Regs. before enacted for raising revenue by means of stamps.	Ss. 1-12, 19-22	Beng. and N.-W. P.	1st Jany. 1814.	(Passed 18th Nov. 1824).	S. 5 in part.	Cl. 1, s. 9, Reg. XVI of 1824.
						Six weeks from date of promulgation of Reg. XVI of 1824.	Whole.	S. 2, Reg. X of 1829.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.** = Bengal Code. **Bom. C.**=Bombay Code. **M. C.**=Madras Code.
B. I.=British India. **G. I. A.**=Govt. of India Act. **P.**=Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
B. C.	Reg. X of 1814.	To explain so much of Reg. I of 1814 as relates to engagements contracted between Government and individuals.	Whole.	Beng. and N.-W. P.	20th May 1814.	(Passed 18th Nov. 1924) six weeks from date of promulgation of Reg. XVI of 1824.	So much as allows engagements for the provision of the Company's investment to be written on unstamped paper.	Cl. 1, s. 19, Reg. XVI of 1824
						2nd April 1868.	Whole.	Act VIII of 1868.
B. C.	Reg. XXVI of 1814.	To explain & make certain additions to Reg. I of 1814, &c.	Ss. 18, 19 and 26	Beng. and N.-W. P.	1st Feb. 1815.	Ditto.	Ss. 18, 19 (except as to security-bonds) and 26.	S. 3, Reg. XVI of 1824.

						1st May 1861.	Whole except s. 14.	S. 1 and sch., Act X of 1861.
						7th Aug. 1873.	So much as had not been previously repealed.	S. 1 & sch., Act XII of 1873.
M. C.	Reg. XIII of 1816.	To modify & amend the rules before enacted regarding stamped paper & stamped cadjans; and to consolidate the fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the duty levied by means of stamps.			(By Regs. II and VI of 1817) 12th July 1817.		S. 9	S. 2, Reg. II of 1825.
							S. 29, cl. 2	S. 7, cl. 1, Reg. V of 1831.
						1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.
M. C.	Reg. II of 1817.	Stamp.		Mad. P.			S. 6	S. 6, Reg. II of 1825.
							So much as is not repealed.	Sch., Act II of 1869 (Mad.).

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.**=Bengal Code. **B. I.**=British India. | **Bom. C.**=Bombay Code, **G. I. A.**=Govt. of India Act. | **M. C.**=Madras Code. **P.**=Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
M. C.	Reg. VI of 1817.	Stamp.		Mad. P.			Whole	Act II of 1869 (Mad.).
B. C.	Reg. XVI of 1824.	To rescind and modify certain parts of the existing Regs. relating to the collection of stamp-duties.	Whole	Beng. and N.-W. P.	18th Nov. 1824.	16th June 1829.	Whole	S. 2, Reg. X of 1829.
M. C.	Reg. II of 1825.	To modify and amend certain provisions contained in Reg.		Mad. P.			S. 7 in part Preamble, Ss. 2—4, 6 and the rest	Act XXVIII of 1855. Act XI of 1869 (Mad.).

		XIII of 1816, Reg. II of 1817, and s. 6, Reg. XXXIV of 1802.					of s. 7.	
Bom C	Reg. XII of 1826.	To raise and levy stamp-duties within the Town of Calcutta.	Whole	Calcutta	1st May 1827.	23rd Aug. 1856.	S. 6 modified	S. 1, Act XVIII of 1856.]
						1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.
B. C.	Reg. XVIII of 1827.	To levy a stamp-duty on certain papers within the territories subordinate to the Presidency of Bombay.	—	Bom. P.		25th Octr. 1849.	Cl. 1, s. 6	S. 1, Act XV of 1849.
						1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.
B. C.	Reg. X of 1829.	To consolidate into one Regulation with modifications the existing enactments relating to the collection of satmp-duties.	Whole except Sch. B.	Beng. and N. W. P.	(Passed) 16th June 1829.	20th Nov. 1837.	S. 7 in part	Act XXVIII of 1837.
						...	S. 18	S. 1, Act XVIII of 1852.
						30th Dec. 1858.	General rule at the end of Sch. A.	S. 1, Act XLI of 1858.
						1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.** = Bangal Code. **B. I.** = British India. | **Bom. C.** = Bombay Code. **G. I. A.** = Govt. of India Act. | **M. C.** = Madras Code. **P.** = Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
BomC	Reg. VIII of 1830.	To change the counter-stamp to be impressed on stamped paper and other material.		Bom. P.		1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.
BomC	Reg. XIV of 1831.	To rescind that part of s. 7, Reg. XVIII of 1827, which requires all stamped paper to be endorsed with the official signature of some person belonging to		Bom. P.		1st Octr. 1860.	Whole	S. 1, Act XXXVI of 1860.

		the office of supdt. of stamps, and prescribing how that duty shall henceforth be performed.						
G.I.A.	XXVIII of 1837.	Stamp Officer.	Whole.	Beng. and N. W. P.	20th Nov. 1837.	2nd April 1868.	Whole.	S. 1 and sch., Act VIII of 1868.
G.I.A.	XIV of 1840.	To render a written memorandum necessary to the validity of certain promises and engagements by extending to the territories of the East India Company, in cases governed by English law, the provisions of the Statute 9, Geo. IV, Cap. 14.	S. 8	Towns of Calcutta, Madras & Bombay & Straits' Settlements.	29th June 1840.	1st Jan. 1870.	S. 8	S. 2, and sch. III, Act XVIII of 1869.
G.I.A.	XX of 1847.	Copyright.	S. 5 in part.	B. I.	18th Dec. 1847.	1st April 1879.	S. 5 in part.	S. 2, and Sch. III, Act I of 1879.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.** = Bengal Code. **B. I.** = British India. | **Bom. C.** = Bombay Code. **G. I. A.** = Govt. of India Act. | **M. C.** = Madras Code. **P.** = Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	Repeal.		
						Date of	Extent of	By
G.I.A.	XV of 1849.	To amend the law respecting the stamped material in use in the Presidency of Bombay.	Whole.	Bom. P.	25th Octr. 1849.	2nd April 1868.	Whole.	S. 1 and sch., Act VIII of 1868.
G.I.A.	XVIII of 1856.	Relating to the administration of the public revenues in the town of Calcutta.	Preamble in part and s. 2	Calcutta.	23rd Aug 1856.	1st Jany. 1870.	Preamble in part and s. 2.	S. 2 & Sch. III, Act XVIII of 1869.
G.I.A.	XIX of 1858.	To provide for the authentication of stamped paper issued from the stamp office in Calcutta.	Whole.	Bengal.	11th May 1858.	1st Jany. 1870.	Whole.	S. 2 & Sch. III, Act XVIII of 1869.

G.I.A.	XLI of 1858.	To amend Reg. X of 1829.	Whole.	Beng. and N.-W. P.	30th Dec. 1858.	1st Jany. 1870.	Whole.	S. 2 & Sch. III, Act XVIII of 1869.
G.I.A.	XV of 1859.	For granting exclusive privileges to inventors.	S. 37.	B. I.	17th May 1859.	1st Jany. 1870.	S. 37	S. 2 & Sch. III, Act XVIII of 1869.
G.I.A.	XXXVI of 1860.	To consolidate and amend the law relating to stamp-duties.	Whole except Sch. B.	B. I.	1st Octr. 1860.	1st June 1862.	Ss. 21 & 22	S. 5, Act XL, of 1860.
			—				Sch. A. No. 28	S. 6, Act XL of 1860.
							Whole.	S. 1, Act X of 1862.
G.I.A.	XL of 1860.	To amend Act XXXVI of 1860.		B. I.		1st Jany. 1861.	S. 1	S. 1, Act LI of 1860.
						1st June 1862.	Whole.	S. 1, Act X of 1862.
G.I.A.	LI of 1860.			B. I.		1st June 1862.	Whole.	S. 1, Act X of 1862.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Continued.)*

N. B.—**B. C.**=Bengal Code. **B. I.**=British India. | **Bom. C.**=Bombay Code. **G. I. A.**=Govt. of India Act. | **M. C.**=Madras Code. **P.**=Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
G.I.A.	X of 1862.	To consolidate and amend the law relating to stamp-duties.	Whole except Sch. B.	B. I.	1st June 1862 (and in the Strts. Settlements) 1st Jan. 1863.	10th April 1865. 1st Jan. 1870.	S. 33 Ss. 1-25, 27-29, 34-57 & Sch. A.	S. 1, Act XVIII of 1865. S. 2 & Sch. III, Act XVIII of 1869.
G.I.A.	XXVIII of 1863.	To remove doubts as to the operation of Act X of 1862 in the Settlement of Prince of Wales' Island, Singapore & Malacca, between the 1st day of Nov. 1862 and the 1st day	Whole.	Straits' Settlements.	16th May 1863.			

		of Jan. 1863; and respecting the rate of exchange for payment of stamp-duties in the currency of India, in the said Settlements.						
G.I.A.	X of 1866.	The Indian Companies' Act.	S. 11 in part.	B. I.	1st May 1866.	1st April 1879.	S. 11 in part.	S. 2 and Sch. III, Act I of 1879.
G.I.A.	XXVI of 1867.	To amend the law relating to stamp-duties.	Ss. 1, 2, 3, 5, 8 & 9	B. I.	22nd March 1867.	1st Jan. 1870.	S. 5.	S. 2 and Sch. III, Act XVIII of 1869.
						ditto.	Whole except a few words.	S. 2 and Sch. III, Pt. II, Act VII of 1870.
G.I.A.	XVIII of 1869.	The General Stamp Act.	Whole	B. I.	1st Jan. 1870.		S. 2 & Sch. III	Act XIV of 1870.
						1st April 1879.	Whole	S. 2 and Sch. III, Act I of 1879.
G.I.A.	VII of 1871.	The Indian Registration Act.	Ss. 27 & 29 in part.	B. I.	10th March 1871.	ditto.	Ss. 27 & 29 in parts.	ditto.
G.I.A.	XIX of 1873.	The N.-W. P. Land-revenue Act.	S. 183 in part.	N.-W. P.	22nd Dec. 1873.	ditto.	S. 183 in part.	ditto.

CHRONOLOGICAL TABLE OF STAMP LAWS, OLD AND NEW.—*(Concluded.)*

N. B.—**B. C.**=Bengal Code. **B. I.**=British India, | **Bom. C.**=Bombay Code. **G. I. A.**=Govt. of India Act. | **M. C.**=Madras Code. **P.**=Presidency.

	No. and year.	SUBJECT.	Provision relating to stamp.	Local extent.	Date of commencement.	REPEAL.		
						Date of	Extent of	By
G.I.A.	II of 1874.	The Administrator-Generals' Act.	S. 31 in part.	B. I., and, so far as regards British subjects of Her Majesty, the dominions of Princes & States in India in alliance with Her Majesty.	10th Feb. 1874.	1st April 1879.	S. 31 in part.	S. 2 and Sch. III, Act I of 1879.
G.I.A.	IX of 1874.	The European Vagrancy Act.	S. 17 in part.	B. I. and the domi-	7th April 1874.	ditto.	S. 17 in part.	ditto.

				nions of Princes & States in India in allia nce with Her Majesty.					
G.I.A.	XV of 1876.	Bombay Municipal Debentures.	S. 2 in part.		14th Sept. 1876.	ditto.	S. 2 in part.	ditto.	
G.I.A.	I of 1879.	The Indian Stamp Act.	Whole.	B. I.	1st April 1879.				

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INTRODUCTION.

(1) HISTORY OF STAMP LAW.

(a) Origin.

1. Stamped paper for the purpose of raising a tax is a Dutch invention. DeBasville, or Baville, in his *Memoires pour servir a l' Histoire de Languedoc*, affirms that stamped paper was introduced as early as the year 537, by the Emperor Justinian; but Beckmann, in his History of Inventions, shows this opinion to be erroneous. The States of the United Provinces promised a reward for the invention of a new tax, which would press lightly on the subjects, and yet yield much to the Government, and stamped paper was proposed. It was legally introduced, August 13, 1624, by the States, and was gradually imitated by other Governments.—*Encyclopœdia Americana.*

(b) Introduction into England.

2. In England, the stamp-tax was first introduced in the reign of William and Mary.—5 W. and M., C. 21.)

(c) Introduction into India.

3. The stamp revenue was unknown in India before the commencement of the British rule.—Directions to Revenue Officers, p. 227, para. 117. For further information, see Chronological Table of Stamp Laws, *ante.*

(2) DESCRIPTION AND APPROPRIATION OF STAMPS.

4. Stamps are of various descriptions, appropriated to various purposes. Such are, *e. g., telegraphic* stamps, *postage* stamps, *Court-fee* stamps and the *general* (used for instruments) stamps.

These last are now described in this Act by the *bare* name of stamps without any qualifying word prefixed or affixed.

(3) OBJECT OF INTRODUCING STAMP.

5. To levy a tax upon instruments of certain descriptions. This tax, though in many instances very burdensome, is of service to the public in general, by authenticating instruments, rendering it much more difficult than formerly to forge deeds of any standing; since, as the officers of this branch of the revenue vary their stamps frequently, by marks perceptible to none but themselves, a man that would forge a deed of 1830 must know and be able to counterfeit the stamp of that year.

(4) CONSTRUCTION.

6. It is a rule of English Common Law that Statutes imposing charges on the subject (*e. g.* the Stamp Act) are to be *strictly* construed. The same rule has been followed in India.* S. 4 of the original Bill, which has now been omitted from this Act, however attempted to dispense with that rule.

7. The *title* of a Statute is no part of the law, and in strictness ought not to be taken into consideration; † but it has nevertheless been occasionally looked at for the purpose of ascertaining the general object of the Act.‡

8. The *heading* of a portion of a Statute may be referred to, to determine the sense of any doubtful expression in a section ranged under it. ¶

9. The *marginal note* to a section of a Statute forms no part of the Statute itself, and does not bind as explaining or construing the section. ‖

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* Megji Hansraj *v.* Ramji Joita, VIII Bom. (O. J.) 180, S. 34, Rul. (7).

† Salkeld *v.* Johnson, Broom's Maxims, p. 573 *(b)*.

‡ Morris *v.* Mellin, Maxim Mag. Guide, p. 140.

¶ Broom's Maxims, p. 573.

‖ *Ib.*

10. As to the *preamble*, the Madras High Court made the following observation * :—Mr. Justice Coleridge, whose main object was derived from the restricted preamble, says:—" But although I think the preamble thus clear and pointed, and therefore attach much weight to the inference to be drawn from it, yet I admit that, if the enacting words can be shown to go beyond, and to embrace any other case within, the mischief sought to be remedied, effect must be given to them." And Mr. Justice Williams, on the other side of the main question, says :—

" That the preamble may well be resorted to for assistance in the exposition of doubtful words in the enacting clause, must, of course, be conceded. But that the enacting clause may be carried beyond the preamble, if words be found in the former strong enough for the purpose, I shall assume to be equally undisputed." And the Chief Baron, in the elaborate Judgment of the whole Court of Exchequer,† says :—

" But the preamble is undoubtedly a part of the Act and may be used to explain it, and is, as Lord Coke says, a key to open the meaning of the makers of the Act and the mischiefs it was intended to remedy ; but, on the other hand, although it may explain, it cannot control the enacting part, which may and often does go beyond the preamble."

11. One part of a Statute must be construed by another so that the whole may, if possible, stand ;‡ and if it can be prevented, no clause, sentence or word shall be superfluous, void, or insignificant.

(5) APPLICATION.

12. In applying any Act, it must be borne in mind, that we should ascertain whether the provisions of each part or section have reference to the substantive law or to the adjective law ; that when

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* China Ayer *v.* Mohamed Fakroddeen, II Mad. 224.

† Salkeld *v.* Johnson. ‡ Fitzroy's case.

the provisions regulate the substantive law, *e.g.*, *stamp*, registration, contract, offence, &c., we must apply them from the time when the law came into force, unless the Acts especially declare that their provisions shall have retrospective effect; and that when the provisions regulate the adjective law, *e. g.*, Court-fees, limitation, evidence, procedure, jurisdiction, cause of action, &c., then we must apply the law according to the provisions in force at the time when the questions arise.

13. If a question arises as to the amount of *stamp-duty* to which an instrument is liable, we must refer to the law (governing the case) in force *at the time of its execution.*

14. If the question relates to a matter of procedure, although connected with the stamp law, we must refer to the law in force at the time *when the question arises.*

Thus, when the question is as to the amount of *penalty* to be levied on an instrument, it must be decided according to the provisions of this Act, although the instrument may have been executed prior to the passing thereof. See p 46, s. 34 Rul. (28).

(6) HOW TO ACT UNDER CONTRADICTORY RULINGS.

15. "How is a man to act when his own Appellate Court decides a point one way, and another Appellate Court decides another way?" Mr. Hobhouse answers "that he should act as any other reasonable man would act. The conflict of opinion would come to him in different shapes. It might come to him in a case in which he thought that his own Appellate Court was wrong; in that case he would decide in accordance with the view expressed by the other Court. The matter would be taken up in appeal, and that would probably induce the Appellate Court to re-consider, and perhaps alter their decision. If, on the contrary, he had not been able to form any clear idea as to which was right, all he would do would be to follow his own Court. Then, again, one of the Courts in which a contradictory decision had been given, might have been

presided over by a single Judge, who had been unassisted by counsel in forming his conclusion, or who gave very short reasons for his deciding in the way he did; while the other Court was composed of more than one Judge, who had been assisted by counsel, and who gave weighty and sound reasons for their judgment. In that case, it was easy to say which Court should be followed. Again, he might find that his own Appellate Court delivered its own opinion after a full consideration of the former decision of the other Court, and in that case he should follow the decision of his own Court."

(7) PECULIAR FEATURES.

16. The peculiar features of the present Act are :—

(1) That it aims at a more systematical arrangement of its parts.

(2) That it consolidates almost all the provisions of stamp, hitherto scattered over in different parts of several Acts and in the Notifications and Circular Orders published from time to time in the *Gazette of India* and the Local Government Gazettes. See Sch. II, Nos. 2 and 15, with notes, and Sch. III with foot-notes.

(3) That it sets at rest all those vexatious discussions which the vagueness and deficiency of the old law gave rise to. See s. 34, provisos 1st and 3rd, with notes and rulings.

(4) That all instruments, whether chargeable with *ad valorem* duties or otherwise, although interspersed together, have been alphabetically arranged, so as to make the reference easy.

(5) That where an instrument mentioned in Sch. I is subject to exemption, the exemption is expressly pointed out there. See Sch. I, No. 4.

(6) That all exemptions from stamp-duty are classed alphabetically under a separate Schedule (II).

(7) That the Act tends to increase the revenue by

(a) raising the rate of stamp-duty, as in the case of bond (Sch. I, No. 13).

(b) charging new instruments with stamp-duty ; see Sch. I, Nos. 26 and 31.

(c) enhancing the amount of fine (see s. 61) and

(d) encouraging the production of unstamped or insufficiently stamped instruments. See s. 41.

ERRATA.

Page 7, line 6 from bottom, *after* "instrument," *insert* "the stamp on which is."

Page 22, line 16 from top, *omit* "L. D., p. 7448 *(b)*."

Page 27, line 8 from bottom, *for* "of" *read* "or."

Page 45, line 13 from top, *for* "*v.*" *read* "V."

Page 96, line 3 from bottom, *omit* "(O. J.)."

Page 97, top at the left hand, *for* "Art. 6" *read* "Art. 5."

Page 122, line 10 from top, *for* "s. 2" *read* "s. 21."

Page 148, line 6 from top, *before* "**As to cl. (a)**" insert "**Notes.**"

Page 159, line 5 from top, for reference [1] see foot-note at page 160.

Page 190, line 8 from top, *for* "÷" *read* "+" (the sign of plus).

Appx. I, page xv, line 10 from top, *for* "expended" *read* "expanded."

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ACT I OF 1879.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO STAMPS.

(Received the assent of His Excellency the Governor-General on the 17th January 1879.)

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Stamp Act, 1879:"

Short title.

Local extent.

It extends to the whole of British India;

And it shall come into force on the first day of April 1879.

Commencement.

NOTE.—The words "The Indian Stamp Act" have been aptly substituted for "The General Stamp Act." The term "General Stamp Act" was inaptly applied to an enactment which contained no reference to Judicial Stamps. The Honorable Mr. Ellis, in passing the Bill to the General Stamp Act of 1869, suggested the substitution of "Documentary" for "General," but the suggestion was not followed. The law treating of Judicial stamps is now entitled the "Court Fees' Act."

2. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force shall, so far as they

Repeal of enactments.

are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.

NOTES.—(1) The repeal of any Statute, Act or Regulation, shall not affect anything done or any offence committed, or any fine or penalty incurred, or any proceedings commenced before the repealing Act shall have come into operation.—Act I of 1868, s. 6.—(2) For the purpose of *reviving*, either wholly or partially, a Statute, Act or Regulation repealed, it shall be necessary *expressly* to state such purpose.—*Ib.*, s. 3, cl. (1).—(3) The rules made under Act XVIII, so far as they were available, are given at the end before Appx. I.—(4) They shall remain in force until displaced by new rules made under the provisions of this Act.—(5) The new rules made under this Act are also given at the end before Appx. I.

3. In this Act, unless there is something repugnant in the subject or context,—

Interpretation-clause.

NOTES.—(1) Under Act XVIII, the interpretations attempted to give a generic *description* of the instruments which each denomination was intended to include rather than a *definition* of the denomination. Under this Act, however, the interpretations are mostly *definitions*. This alteration is shewn by the substitution of "means" for "includes" used in the old Act.—(2) To make the reference easy, the definitions have been arranged alphabetically. See Appx. I B, paras. 4 and 5; see Appx. I C, para. 2; see Appx. I D, para. 1.

(1.) ["Banker" includes a bank and any person acting as a banker:]

"Banker."

NOTES.—(1) "**Bank**" means an establishment for the custody, or the loaning, exchange, or issue, of money, and for facilitating the transmission of funds by drafts or bills of exchange.—(2). "**Banker**" is a dealer in money, who grants loans, discounts bills, and receives deposits at interest; he also receives the deposits of others for their safe custody, acts as an agent in their payments and receipts, and facilitates the remittances of money from one place to another.

"Bill of exchange."

(2.) "Bill of exchange" includes a hundí:

NOTE.—Note that a bill of exchange *includes*, but is not confined to, a *Hundí*. A bill of exchange was thus defined in Act XVIII, s. 3, cl. (3):—"Bill of exchange includes a *hundí* and every other instrument *(except a cheque)* whereby a person is ordered to pay to another a specified sum of money." For further particulars, see Appendix VII.

"Bill of lading."

(3.) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated:

NOTES.—(1) The words "means any" are substituted for "includes every," the word "vessel" for "ship" and "place" for "port." —(2) For the meaning of "vessel" and the difference between a vessel and a ship, see this s., cl. (20) and the notes thereon.—(3) It is usual for the master of a vessel to sign *three* parts of a bill of lading; one is kept by the master himself, one is given to the consignor, and the third is sent to the consignee, of goods. A bill of lading is only used when the goods sent are only part of the cargo; for, when a merchant loads the whole of the vessel or a principal part thereof, the instrument passed between him and the master of the vessel is called a *charter-party*. (See Sch. I. No. 18.) See Appx. I B, para. 6.

"Bond."

(4.) "Bond" means—

(*a*) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

[(*b*) any instrument *attested* by a witness and *not payable to order or bearer*, whereby a person obliges himself to pay *money* to another; and

(*c*) any instrument *so attested* whereby a person obliges himself to deliver *grain or other agricultural produce* to another:]

RULINGS.—As to (a)—(1) An instrument which contains an agreement to sell a house for Rs. 600, or in default to pay Rs. 50 damages, is a *conditional bond* falling under Art. 12, Schedule A of Act X of 1862. 1 Punj. S. C. C. 4, No. 4, 6th March 1866, Roberts and Boulnois, JJ.—**(2)** R. B. retained a pleader to apply for a certificate under Act XXVII of 1860, and agreed in writing to pay him Rs. 350 for his services *in any event*: *Held* that the agreement was not a bond within Art. 12 of Act X of 1862, but an agreement for service within Art. 7. Dulput Rai *v.* Ruheem Buksh, IV Punj. 232, No. 86, 13th November 1869, Simson and Lindsay, JJ. —**(3)** An agreement to pay a pleader a certain sum *in the event of* the case terminating successfully is a *bond* within s. 3, para. 5, Act XVIII. Spencer *v.* Emamoodden, V Punj. 209, No. 82, 12th December 1870, Lindsay and Cunningham, JJ.—**(4)** If the parties to an agreement add to the stipulations which it contains a provision whereby a sum of money is made payable by way of fine or penalty *in the event of* the non-performance at the appointed time of the work contracted to be done, such a provision is in the nature of an obligation for the payment of money, and for the due execution of work within Art. 18, Schedule A, Act X of 1862. Collins *v.* Dewan Singh, II N. W. P. 465, 15th December 1870, Morgan, C. J., and Ross, J. **As to (b)—(5)** A sued B, on 4th August 1873, for a sum due on a bond dated 11th June 1869, stating that his right of action was not barred by limitation, as B had promised, in his written acknowledgment, duly signed by B, *attested* by witnesses, and endorsed on the bond on the 23rd July 1870, to pay the balance with interest in November 1870: *Held* that the terms of the endorsement imported not merely "promise or acknowledgment" within the meaning of s. 20, Act IX of 1871 (now s. 19, Act. XV of 1877), but a *new agreement* requiring stamp.—A. Dasannah *v.* P. Lingegowd, IX M. J. 24, 1st December 1873,

Morgan, C. J., and Kindersley, J. *N. B.*—Now the endorsement would be a "bond" within clause (*b*).

NOTES.—**As to (a).**—Under English law, a bond is defined to be "an instrument under seal, whereby a person becomes bound to another for the payment of a sum of money or for the performance or non-performance of any other act or thing." When there is no condition, the instrument is an *agreement*, unless the case falls within (*b*) or (*c*) of this clause. Payment of *money* is also essential. **As to (b).**—The words "*not payable to order or bearer*" are worthy of notice. If so payable, the instrument is a bill of exchange or promissory note. **As to (b) and (c).**—*Attestation* by one or more witnesses is essential. If there is no attestation, the instrument is a promissory note.* No condition is requisite as in cl. (*a*). **As to (c).**—Formerly instruments of this description required an agreement stamp of eight annas. See Appx. I B, para. 7; see Appx. I D, para. 2.

"Chargeable."

(5.) ["Chargeable" means, as applied to an instrument executed or first executed after this Act comes into force, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons execute the instrument at different times, *first* executed :]

"Cheque."

(6.) "Cheque" means a bill of exchange drawn on a *banker* and payable *on demand :*

NOTES.—(1) This definition of cheque is substantially the same as that given in Act XVIII. (2) Comparing the definition of a bill of exchange with that of cheque, the two instruments agree in the fact that both are orders for a specified sum of money. They, however, differ in the following particulars :—(*a*) The person on whom a cheque is drawn must be a *banker ;* while the person on whom a bill is drawn may be other than a banker. (*b*) A cheque is always payable *on demand, i. e.*, immediately it is presented ; while a bill may be payable on demand or otherwise.

* Para. 50 of the Memorandum of Stamps, No II, issued in June 1862, and relating to Oudh.

(7.) ["Chief Controlling Revenue Authority" means in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue: in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner: in Sind, the Commissioner: in the Punjáb, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:]

"Chief Controlling Revenue Authority."

NOTE.—See Appx. I B, para. 8.

(8.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

"Collector."

NOTE.—The words "or any officer having jurisdiction equivalent to that of a Collector of a District," used in the old Act, are now displaced by "and any officer . . . in this behalf." See Appx. I B, para. 8.

(9.) "Conveyance" means any instrument by which property (whether moveable or immoveable) is transferred *on sale:*

"Conveyance."

RULING.—An assignment by deed of the good-will of a trade is a conveyance of property within 13 and 14 Vict. C. 97. Potter *v.* Inland Revenue Commissioners, X Exch. 147; XVIII Jur. 778; XXIII L. J. Exch. 345. See 17 and 18 Vict. C. 83, s. 19, which legislatively confirms this decision. (F. C. L. 7450.)

NOTES.—(1) Under Act XVIII, conveyance meant "any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of re-conveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos*."—(2) The original Bill (s. 3, cl. 13), after reciting the same definition, added "It includes a certificate under the Code of Civil Procedure, section 316, and a sale-certificate granted by a Collector."—(3) This additional clause, with some alterations, has now been transferred to Sch. I No. 16, which see, with notes thereon.—(4) The definition of Conveyance, as it stood in Act XVIII, was very vague, and, properly speaking, no definition at all. See s. 7, Rul. (3); see Appx. I B, para. 9.

"Duly stamped."

(10.) ["Duly stamped," as applied to an instrument, means stamped, or written upon paper bearing an impressed stamp, in accordance with the law in force in British India when such instrument was executed or *first* executed:]

NOTES.—(1) Act XVIII indiscriminately used "duly stamped" and "properly stamped" in the same sense. See, *e. g.*, s. 24, cl. (*a*) last portion, and s. 29 of that Act. This Act, on the contrary, uses the same expression, *viz.*, "duly stamped" throughout, and further, gives a proper definition of it, which was absent from the old Act. —(2) When a stamp which is appropriated to any particular description of instrument is used for an instrument of any other description, such instrument shall not be deemed duly stamped. An agreement to refer a dispute to arbitration, *e. g.*, should be written on an impressed stamp paper; and if it bears a court-fee stamp, it is not duly stamped. —(3) So as to an instrument not cancelled in accordance with the provisions of this Act (s. 11).—(4) Likewise with an instrument stamped *after* execution (s. 16). See s. 14; see s. 34, Ruls. (16) and (19).

"Instrument of partition."

(11.) "Instrument of partition" means any instrument whereby *co-owners* of any property divide or *agree* to divide such property

in severalty, and includes also a *final* order for effecting a partition passed by any Revenue authority.

NOTES.—(1) The following are the alterations introduced in this clause :—*(a)* The words "Instrument of partition" are substituted for "partition-deed." *(b)* The word "immoveable" used before "property" in Act XVIII has been omitted. Hence partition-deeds relating to *moveable* property which were exempt from stamp-duty under the old Act must now be stamped. *(c)* The word "co-owners" has been substituted for "persons interested." A mortgagee is the person *interested in*, but not the owner of, the property mortgaged. *(d)* The words "a final order for effecting a partition passed by any Revenue authority" have been substituted for "*butwara*." Here partition, of course, means partition of immoveable property. The word *butwara* was rather ambiguous. Though in the language of the law, the term specially refers to partition of immoveable property effected by a Revenue authority, yet, in common language, it includes a partition of moveable property. Again, the word *butwara* did not sufficiently indicate what particular paper in the *butwara* proceedings was to be deemed a partition-deed.—**(2) "Final,"** *i. e.* last; *not* unappealable.—**(3) "Any Revenue Authority"**—whether a Collector, Commissioner, or Chief Controlling Revenue authority. See Appx. I D, para. 30.

(12.) "Lease" means a lease of immoveable property and includes also

"Lease."

(*a*) a pattá,

(*b*) a kabúliyat or other undertaking in writing, *not being a counterpart* of a lease, to cultivate, occupy or pay or [deliver] rent for, immoveable property,

(*c*) [any instrument by which tolls of any description are let, and

(*d*) any writing on an application for a lease intended to signify that the application is granted :]

RULINGS.—(1.) By s. 3, Sch. A, Act X of 1862, any agreement, or minute or memorandum for a lease, or of the terms

and conditions on which any land, house or other real property is let, held, or occupied, is made liable to the same stamp as for a *lease* of the same property on the same terms and conditions. A *bhadekhat* is, therefore, subject to the same stamp-duty as a *lease*, whether or not it be treated as a lease (or a counterpart of a lease). Moro Vithal *v.* Tukárám valad Malharji, V Bom. A. C. 93, 1st July 1868, Newton and Tucker, JJ.—(2) Where a written instrument purported to create the relation of landlord and tenant for five years, the plaintiff's (lessor's) tenure being that of a mirassidar, *i.e.*, a hereditary tenancy under Government determinable on default in payment of the proportion of the Motha Faisal assessment payable for the land : *Held* that the written instrument was a *lease*. Saminathaiyan *v.* Saminathaiyan, IV Mad. 153, 5th October 1868, Scotland, C. J., and Ellis, J. (3) A *petition* asking for a lease, when used as evidence of a contract to be entered into between parties, not being the deed of contract itself, is *not* subject to the payment of stamp-duty. Choonee Munder, &c., *v.* Chundee Lall Dass, XIV W. R. 178, 25th July 1870, Bayley and Dwarkanath Mitter, JJ. *N. B.*—This decision was upheld on review (XIV W. R. 334, 14th November 1870).—(4) After a complete lease has been executed, stamped, and registered, if another document is prepared and executed with a view to alter the first, and *substitute* new terms so far as the rent is concerned, it requires to be itself stamped with the stamp provided for a lease.—Byjnath Dutt Jha, &c., *v.* Mussummat Putsohee Dobain, &c., XX W. R. 36, 7th May 1873, Phear and Ainslie, JJ.

NOTES.—**(1)** The definition of "lease," as given in Act XVIII, runs thus :—"Lease" includes every instrument (not being a counterpart) by which one person lets or *agrees* to let, or takes or *agrees* to take, immoveable property to or from another."—**(2)** Thus we see 1. That the words "patta" and "kabúliyat," though falling within the scope of the old definition, have now been expressly used; 2. That the word "let," used in the old Act, has been wisely displaced by "cultivate, occupy or pay or deliver rent for;" 3. An *agreement* to lease was formerly covered by the definition of "lease." It has now been excluded from the definition, and, as a separate instrument, made liable to the

same stamp-duty as a lease. So that an alteration in this respect makes no substantial difference so far as stamp-duty is concerned. See No. 4, and proviso attached to No. 39, Sch. I. **As to (c).—(3) "Toll,"** *i. e.*, tax paid for some liberty or privilege, particularly for the privilege of passing over a bridge, or on a highway, or for that of selling goods in a fair, market or the like.—**(4)** Under Act XVIII, an instrument falling within this sub-clause *(c)* required an agreement-stamp of 8 annas, or an *ad valorem* bond-stamp if it contained an obligation for the payment of money. Mac. N. 10. **As to (d).—(5)** See Rul. (3) above, and distinguish. See Appx. I B para. 10.

(13.) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money [advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement,] one person transfers, or creates, to or in favour of another, a right over [specified] property:

"Mortgage-deed."

NOTES.—(1) Act XVIII, s. 3, cl. (18) thus defined a mortgage-deed:—"Mortgage-deed includes every instrument evidencing a pledge of property for securing the payment of money."—**(2)** The original Bill defined the term in the same words, except that it added the word "immoveable" before "property." This Act strikes out the word "immoveable," and instead of "property," gives *a right* over *specified* property.—**(3)** The definition, as it now stands, is more precise and correct. It extends to the mortgage of immoveable property, pawn of moveables, and even to a pledge of the *equity of redemption* in property already in the possession of a prior mortgagee, and this, whether the transaction be for securing money *already* advanced, or for money *to be* advanced in future, and whether by way of loan, or an existing or future debt.—**(4) "Specified property"**—Hence a pledge of property described in general words is no security, and creates no lien (Macpherson on Mortgage, 5th Ed., p. 44).

(14.) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

"Paper."

NOTES.—(1) **"Vellum"** is a finer kind of parchment.—(2) **"Parchment"** is the skin of a sheep or goat dressed or prepared and rendered fit for writing on.—(3) **"Any other material"**—such as copper, brass, leaves and bark of trees, &c.

"Policy of insurance."

(15.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event:

[It includes a life-policy:]

NOTES.—(1) After "contingent event," Act XVIII, s. 3, cl. (23) continued thus:—"it does *not* include a policy on *life*." Now "it *includes* a policy on life."—(2) Insurance is a contract between two parties, in which one of them, the insurer, undertakes, in consideration of a certain sum received or promised, called the *premium*, to indemnify or *assure* the other against a certain amount of loss from the occurrence of a specified contingency, as the burning of certain premises, the loss of a certain ship, or the death of a certain person. The deed by which the insurer becomes bound is termed *policy of insurance*.—(3) The three great divisions of insurance are:—1*st*, Marine (Sea) Insurance; 2*nd*, Fire Insurance; 3*rd*, Life Insurance. See Appx. I A, para, 16. See Appx. I B, para. 42.

"Power-of-attorney."

(16.) "Power-of-attorney" means any instrument [(*not chargeable* with a fee under the law relating to Court-fees for the time being in force)] empowering a [specified] person to act in the stead of the person executing it:

NOTES.—(1) The words "except a proxy" used in Act XVIII after "instrument" have now been transferred to Sch. I No. 50.—(2) **"Not chargeable."**—This exception, though not *expressed* in Act XVIII, was, however, understood to exist in Act VII of 1870, Sch. II No. 10. It has now been expressly inserted in this clause.—(3) **"To Act"**—*e. g.* to realize money deposited in Court, &c., but not to conduct a suit which is provided for in the Court Fees' Act, VII of 1870.

(17.) ["Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other moveable porperty is acknowledged to have been received in satisfaction of a debt, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, *whether the same is or is not signed* with the name of any person :]

"Receipt."

RULING.—An *acknowledgment* given by a party to his pleader, for money received from the Court under a vakalatnamah, must bear a stamp.—Vakeel's Guide, Appx. I. p. 46, 26th July 1861.

NOTES.—**(1)** A "letter sent by post acknowledging the arrival of a currency or promissory note, bill of exchange, or any security for money," was one of the general exemptions in Act X of 1862. Since the repeal of the Act, the exemption no longer exists, and such a letter therefore (as also a letter acknowledging receipt of *money* or *other* moveable property), if constituting a receipt or discharge for more than Rs. 20, requires to be stamped one anna. Mac. N. 80.—**(2) "In satisfaction or discharge of a debt or demand."** Hence exemption, Sch. II No. 15, cl. (*b*). Hence, also, a receipt for money deposited to be kept or expended for the depositor's use requires no stamp. See Appx. I B, para. 12 ; see Appx. I B, para. 10 ; see Appx. I D, paras. 3 and 43.

(18.) "Schedule" means a schedule to this Act annexed :

"Schedule."

(19.) "Settlement" means any *non-testamentary* disposition in writing, of moveable or immoveable property, made—

"Settlement."

(*a*) in consideration of marriage,

(*b*) for the purpose of distributing property of the

settlor among his family or those for whom he desires to provide, or

(*c*) for any religious or charitable purpose:

[It includes an *agreement* in writing to make such a disposition:]

NOTES.—**As to (a)—(1)** Called the marriage settlement (or deed of dower). This is to provide for the wife.—**(2)** Deeds of dower not affecting immoveable property were exempt under Act XVIII.—Notification No. 707 of the Financial Department, at p. 87, *Gazette of India* of the 29th Jany. 1870; Mac. N. 19; Oudh Comp., para. 74, note; Registrar-General's Circular Order No. 2 of 21st Feby. 1870.—**(3)** Deeds of dower which, before the passing of Act XVIII were liable to the same duty as deeds of gift, were under the said Act liable as settlements.—Oudh Comp., para. 74, note. See Appx. I B, para. 13; see Appx. I C, para. 3; see Appx. I D, paras. 4 and 5.

"Vessel."

(20.) ["Vessel" means anything made for the conveyance by water of human beings or property:]

NOTE.—A vessel thus differs from a ship:—The former is a generic term, and includes the latter. A ship is a *large sea*-going vessel.

"Written," and "writing."

(21.) ["Written" and "writing" include every mode in which words or figures can be expressed upon paper.]

NOTES.—Besides the terms defined in this section and in Sch. I, other words occur in the Act which require a definition. Hence the following extract from the General Clauses' Act (I of 1868):—**(1)** Words importing the masculine gender shall be taken to include females. S. 2 cl. (1).—**(2)** Words in the singular shall include the plural, and *vice versa*. S. 2, cl (2).—**(3)** **"Person"** shall include any company, or association, or body of individuals whether incorporated or not. S. 2, cl. (3).—**(4)** **"Year"** and **"month"** shall respectively mean a year and month reckoned according to the British Calender—S. 2, cl. (4).—**(5)** **"Immoveable property"** shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to

anything attached to the earth. S. 2, cl. (15).—(6) **"Moveable property"** shall mean property of every description, *except* immoveable property. S. 2, cl. (6).—(7) **"British India"** shall mean the territories for the time being vested in Her Majesty* by the Statute 21 and 22 Vic., Chap. 106 *(An Act for the better Government of India)*, other than the Settlement of Prince of Wales' Island, Singapore, and Malacca. S. 2 cl. (8.)—(8) **"Local Government"** shall mean the person authorized by law to administer Executive Government in the part of British India in which the Act containing such expression shall operate, and shall include a Chief Commissioner. S. 2, cl. (10).—(9) **"Magistrate"** shall include all persons exercising all or any of the powers of a Magistrate under the Code of a Criminal Procedure. S. 2, cl. (13).—(10) **"Imprisonment"** shall mean imprisonment of either description (rigorous or simple) as defined in the Indian Penal Code† S. 2, cl. (18).

Schedules to be read as part of Act.

4. [The schedules and everything therein contained shall be read and construed as part of this Act.]

NOTE.—Act XVIII contained no such provision. On the other hand, Nos. 11 and 15, Sch. II, of that Act, read together, shew that the schedules annexed thereto and their contents did not form part of the Act. Hence the necessity of this provision, which, in effect, re-enacts S. 31 of Act X of 1862.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to duty.

Instruments chargeable with duty.

5. [Subject to the exemptions contained in the Second schedule,] the following instruments shall be chargeable with duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say:—

* "Her Majesty" shall include her heirs and successors to the Crown. Act I of 1868, S. 2, cl. (7).

† S. 53.

(*a*) every instrument mentioned in the first schedule, and which, [not having been *previously* executed by any person,] is executed in British India on or after the first day of April 1879;

(*b*) [every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India;] and

(*c*) every instrument (*other than* a bill of exchange, cheque or promissory note) mentioned in the first schedule, which, [not having been *previously* executed by any person,] is executed out of British India on or after that day, relates to any property situate, [or to any matter or thing done or to be done,] in British India, [and is received in British India.]

RULINGS.—(1) A conveyance executed in England upon a sale of land in Australia requires an *ad valorem* stamp. Wright, *in re*, XI Exch. 458; S. C. Nom., Wright *v.* Inland Revenue Commissioners; XXV L. J., Exch. 49 (F. C. L. 7451). —(2) The fact of a bill of exchange not being drawn on stamped paper does not invalidate it, as it was drawn at a place not within the limits of the territories of the Hon'ble Company where no stamps are used. Mudhoosoodun Bose *v.* Saroda Persaud, &c., Index to S. D. A, 19th December 1855.—(3) Reg. XVIII of 1827 does not require a *will* to be stamped during the testator's lifetime. William Webbe *v.* William Lester, &c., II Bom. A. J. 52, 1st March 1865, Couch and Newton, JJ.—(4) A document purporting to be a *deed of adoption* does not require to be stamped. Rage Vyankatráv Anandráv Nimbalkar *v.* Jayavantráv bin Malhavráv Ranadine, IV Bom. A. J. 191, 4th September 1867, Warden and Gibbs, JJ.—(5) An unstamped instrument executed in a *foreign* territory and valid under the law of the place of execu-

tion is *admissible* as evidence in Courts of British India, *provided* it does not affect any property situated in British India. Náráyan Sadáshir *v.* Bapuji Balál, VII Bom. A. J. 140, 12th July 1870, Gibbs and Melvill, JJ.—(6) *Held*, that a letter by which a *chose in action* (a debt) was equitably assigned did not require a stamp where the *chose in action* was not in British India at the time of the assignment. Megji Hansraj et al *v.* Raváji Joitá, VIII Bom. O. J. 169, 8th and 11th December 1871, Westropp, C. J., and Sargent, J.—(7) An agreement was first executed in England by D and E and by A, the senior partner in a firm, and stamped with the stamp required by English law for agreements executed in England, and it was subsequently executed in India by B and C, the other two partners, but not stamped with an Indian stamp. *Held*, that the agreement was liable to Indian stamp-duty and was not admissible in evidence unless and until the proper stamp-duty and penalty under Act XVIII were paid. Oakes and Company *v.* Jackson, &c., I. L. R. I Mad. 134, 18th and 21st August 1876, Kindersley, J.—(8) A document which, by the law of a foreign country, is not admissible in evidence, for want of a stamp, may, nevertheless, be admitted in this country. But where, by the foreign law, the want of a stamp renders the contract void, it cannot be enforced here. Bristow *v.* Sequeville, V Exch. 275 ; III C. and K. 64 ; XIV Jur. 674 ; XIX L. J., Exch. 289. (F. C. L. 7448.)

NOTES.—Generally—(1) This section recognizes the principle of *lex loci contractûs* (the law of the place of a contract, *i. e.*, of the country where the contract originated), inasmuch as it subjects to stamp-duty only those of the instruments executed out of British India which, in the case of a bill of exchange, cheque or promissory note, is negotiated in British India, and in every other case, relates to any property situate, or to any matter or thing done or to be done, in British India. Náráyan Sada Shiv *v.* Bapaji Balál ; VII Bom. A. C. 140, 141.—(2) It is a general rule that the *form* of a contract is regulated by the law of the country in which it was entered into. Thus, subject to clauses (*b*) and (*c*) of this section, an unstamped instrument, executed in a country where want of stamp does not invalidate it, would be perfectly admissible in British

India.—(3) *Wills* were *specially* exempted in Act X of 1862, apparently because there was a general clause (No. 36) in Sch. A to that Act imposing a one-rupee stamp on all deeds not otherwise charged or expressly exempted. But this general clause was intentionally omitted in Act XVIII (as in this Act), and the insertion of the special exemption was therefore unnecessary. V Punjab Registrar-General's Circular Order, Cir. No. 2 of 21st February 1870; also Supreme Government Order (pp. 5, 6, *Ib.*) No. 38 of 15th January 1870, in answer to the question raised by Financial Commissioner, Oudh.—(4) Under the present Act, as under Act XVIII, there is no *expressed* exemption in favour of *wills* (see Sch. II). Wills are exempted by the mere fact that there is no clause of the Act (Sch. I) which prescribes a stamp for them. Notification No. 707 of the Financial Department, at page 87 of the *Gazette of India*, of the 29th of January 1870. Mac. N. 19; Currie's Law Examination Manual, Chap. XI, Q 4; Oudh Comp., para. 74. **As to cl. (a).—"Not having been previously executed by any person."** If an instrument executed in British India, *before* 1st April 1879, is re-executed after that date, the proper stamp-duty for such instrument is that prescribed by Act XVIII and not by this Act. **As to cl. (b).**—A bill, cheque, or note drawn or made out of, but not negotiated in, British India, is not subject to an Indian stamp-duty. **"Situate in British India."**—*i. e.*, at the time of execution.

Several instruments used in single transactions.

6. Where, in the case of any sale, lease, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage or settlement in the first schedule, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

The parties may determine for themselves which of the instruments so employed shall, for the purposes of this section, be deemed to be the *principal* instrument.

NOTE.—See Appx. I C, para. 4.

Instruments relating to several distinct matters.

7. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Instruments coming within several descriptions in schedule I.

Subject to the provisions of the first clause of this section, an instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties; [but nothing herein contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.]

RULINGS.—(1) A zur-i-peshgee lease in Behar, containing first a contract for the payment of rent certain, and the residue of the proceeds of a mihal in liquidation of a loan with interest, *held* to be a document requiring to be stamped both as a lease for the rent, and as a mortgage for the amount advanced. Ramdhun Bukhshee and others *v.* Punchanum Bose and others, Index to S. D. A., 20th July 1853.—(2) Where an instrument contains several distinct contracts, and as such requires several stamps, it may be used as evidence of one contract for which it was stamped, although it would not be admissible as evidence in respect of the contract for which it was not stamped. Luchmeeput Singh Doogur *v.* Mirza Khyrat Ali, XII W. R. (F. B.) 11, 2nd September 1869, Peacock, C. J., Loch, Bayley, Kemp, and Macpherson, JJ.—(3) An instrument, which purports to convey two or more properties for a sum of money, composed of items described in the instrument as the values of those properties, is simply a deed of sale coming under the definition of "conveyance." The stamp-duty properly

leviable upon such an instrument, should, therefore, be calculated upon the aggregate sum specified therein, and not upon the various items composing that sum. *In re* Tukárám Hari Atre et al, X Bom. A. J. 354, 15th July 1873, Westropp, C. J., and Melvill and Nánábhái Haridás, JJ.—(4) Where a deed falls within more than one distinct category under the Stamp Act, s. 14 requires a stamp for each category expressive of a *distinct* consideration; but where there is *unity* of consideration, the deed requires a single stamp under the category within which it substantially falls. I I. J. 128, No. 1 of 1876, Morgan, C. J., and Holloway and Innes, JJ., on a reference under s. 41, Act XVIII.—(5) Where a document, purporting to be a *conveyance*, and for only *one* consideration, contains words which merely express, though very informally, the usual covenants for title which every properly-drawn English conveyance contains, those words cannot be considered as constituting an *indemnity-bond*, so as to render the document liable to stamp-duty as an indemnity-bond *in addition to* the stamp-duty to which it is liable as a conveyance. I. L. R. I Mad. 133, 15th August 1876, Morgan, C. J., and Holloway and Innes, JJ., on reference by the Board of Revenue.—(6) A deed in which several persons combine to effect a common purpose requires only a single stamp. Allen *v.* Morrison, III M. and R. 70; VIII B. and C. 565 (F. C. L 7442) —(7) By a written agreement three persons bound themselves, that, in consideration of A discharging a debt due from B to C, amounting to £200, with the costs thereupon, each of the three would severally pay £50 and one-fourth part of such costs, and give a bond, bill, or note, for his own proportion: *Held*, that the agreement required only one stamp. Ramsbottom *v.* Davis, IV M. and W. 584; VII D. P. C. 173 (F. C. L 7442)—(8) If a number of persons severally bind themselves in a penalty by one bond, conditioned for the performance by each and every of them of the same matter, such bond requires only one stamp. Bowen *v.* Ashley, I N. R. 274 (F. C. L. 7443).—(9) *Semble*, that if parties choose to divide their contracts, so as to lessen the amount of stamps, they may legally do so. Hawkins *v.* Clutterbuck, II C. and K. 810 (F.

C. L 7444).—(10) Where a document has several objects, of which some are merely auxiliary to the main one, the amount of stamp duty is to be measured by the principal object. Walker *v.* Giles; VI C. B. 662; XIII Jur. 588; XVIII L. J. C. P. 323 (F. C. L. 7444).

NOTES.—(1) The words "the descriptions in the first schedule" have been substituted for the definitions in s. 3, because the definitions of some terms have been transferred to the schedule.—(2) The corresponding proviso in Act XVIII was confined to cases of sale (conveyance), lease, gift and mortgage; while the provision contained in this paragraph extends to all cases whatever. See s. 34, Rul. (19).—(3) When a bond is executed by several parties, each of whom is liable only for a certain portion of the total sum secured by the instrument, the stamp required for it is one equal to the aggregate value of the stamps required for the several sums for which the several parties are individually liable. Thus A, B, C and D execute a bond for Rs. 200, of which A, B and C are liable for Rs. 51 each, and D liable for Rs. 47, the stamp required is one of Rs. 1-12, not R. 1.—(4) So also as to deeds of other classes where by one deed several distinct transactions are effected. Oudh Comp. 68.—(5) Along with this section, read s. 13.

Power to reduce or remit rates of duty.

8. The Governor-General in Council may, by order published in the *Gazette of India*,

(*a*) reduce or remit, [whether prospectively or retrospectively,] in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(*b*) cancel or vary such order to the extent of the powers hereby given.

NOTE.—See Appx. I B, para. 14.

B.—Of Stamps and the Mode of using them.

Duties how to be paid.

9. [Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto—

as the Governor-General in Council may by rule direct.

The rules made under this section may, among other matters, regulate—

(1) in the case of each kind of instrument—the *description* of stamps which may be used,

(2) in the case of instruments stamped with impressed stamps—the *number* of stamps which may be used,

(3) in the case of hundís—the *size* of the paper on which they are written.]

RULINGS.—(1) Claim to recover a debt on bond rejected, it appearing that the stamped paper on which the bond was executed in the year 1813, was of the kind prescribed for use by Regulation VI of 1797, which had been altered by order of the Board of Revenue in 1801. Bhuggoo Singh *v.* Doonda Singh, 5th April 1824, III S. D. A. 328, Morley's Digest, Title Bond, para. 14.—(2) Where the Judge of first instance doubted the authority of a deed, it being written on two pieces of stamped paper of different dates: *Held,* under the circumstances, not to be a proper deduction. Kurali Prasad Misser *v.* Anantaram Hajra, VIII B. L. R. (P. C.) 490, 28th June 1871, Sir James W. Colvill, Lord Justice James, Lord Justice Mellish, and Sir Lawrence Peel.—(3) The objection that a bond is engrossed on an eight annas stamp threaded to other stamps aggregating the full value is merely tech-

nical, and does not affect the merits of the case. Mr. A. D. Dunne *v.* Ameeroonissa Khatoon, &c., XIII W. R. 41, 11th January 1870, Bayley and Hobhouse, JJ.—(4) A bond written partly on one and partly on another stamp paper, the two aggregating the proper stamp leviable, was tendered in evidence without the certificate required by s. 49, Act XVIII: *Held*, that there was a deficiency in the stamp on the bond, and therefore a liability to the penalty; that the deficiency must be held to be equivalent to the value of the stamp on one of the papers and the whole value chargeable. VII Mad., Appx. 36, (X M. J. 20), 6th November 1874. —(5) Plaintiff tendered in evidence a deed of sale that required a stamp of Rs. 20; the deed was drawn on two sheets of paper, each bearing a stamp of Rs. 10: *Held*, that the deed was admissible in evidence *without* a penalty.

NOTE.—See Appx. I B, paras. 16 and 17; see Appx. I C, para. 10; see Appx. I D, paras. 20, 21, 22, and 23; L. D. p. 7448 (*b*).

Use of adhesive stamps.

10. The following instruments may be stamped with adhesive stamps, namely:—

(a) instruments chargeable with the duty of *one anna* [*except* parts of bills of exchange payable otherwise than on demand and drawn in sets;]

(b) bills of exchange, [cheques] and promissory notes drawn or made out of British India;

[*(c)* entry as an advocate, vakíl or attorney on the roll of a High Court;

(d) notarial acts;] and

(e) transfers by *endorsement* of shares of public companies and associations.

NOTE.—**As to (a)**—For instruments chargeable with the duty of one anna, see the following numbers of Sch. I:—1, 5 *(a)*, 11 *(a)*, 17, 19, 26, 40, 41, 46, 51, 52 and 58. **As to (c)** and **(d)**, see Appx. I D, para. 24.

Cancellation of adhesive stamps.

11. Whoever affixes any adhesive stamp to any instrument [chargeable with duty] and which has been executed by any person, shall, *when affixing such stamp*, cancel the same *so that it cannot be used again*,

[and whoever executes any instrument on any paper bearing an adhesive stamp shall, *at the time of execution*, unless such stamp has been already cancelled in manner aforesaid, cancel the same *so that it cannot be used again*.

Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.]

NOTES.—(1) For the words "when affixing such stamp" in para. 1, and for "at the time of execution" in para. 2, Act XVIII had "before delivering the same out of his or its hands, custody, or power." —(2) As to the *mode* of cancellation, this Act does not depart from the old one. S. 42 of the original Bill, following ss. 8 and 11 of Act X of 1862, required the person affixing an adhesive stamp to "cancel such stamp by writing across it his name or initials, or, if he be a partner, the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument." This strict obligation has, for obvious reasons, been withdrawn from this Act. Still, however, it would be better to effect cancellation in the manner above pointed out.—(3) While paras. 1 and 2 of this section require *when* and *how* an adhesive stamp shall be cancelled, the 3rd para. lays down the consequence for not obeying the said requisition. With para. 1, read ss. 18 and 44. See Appx. I B, para. 15; see Appx. I C, para. 7.

How instruments stamped with *impressed* stamps are to be written.

12. [Every instrument written upon paper stamped with an *impressed* stamp, shall be written in such manner, that the stamp may appear *on the face* of the instrument and cannot be used for or applied to any other instrument.]

NOTE.—See Appx. I B, para. 16; see Appx. I C, para. 8; see Appx. I D, para. 6.

Only *one* instrument to be on same stamp.

13. [No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written: *provided* that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods, the payment or delivery of which is secured thereby.]

RULING.—A schedule appended to a deed of sale does not require to be stamped under the provisions of Act XVIII. VI Mad. Appx. 36, 3rd November 1871. *N. B.*—So under this Act. S. 14 of the Revised Bill, however, attempted to impose a duty in such a case. See s. 34, Rul. (1) *b*.

NOTE.—On an instrument being executed for a certain sum which falls short of the full amount recoverable on the value of stamp used, the full amount or any further portion thereof cannot be made up by another and separate transaction being entered on the same stamp. Thus, if A execute a bond in favor of B for Rs. 120 on a one-rupee stamp, he may not subsequently enter in the same deed a new bond transaction making the sum due Rs. 200, or any sum between it and Rs. 120. Oudh Comp. para. 61. See Appx. I B, para. 16; see Appx. I D, para. 6; see s. 7; see s. 34, Rul. (19.)

Instrument written contrary to s. 12 or 13 deemed unstamped.

14. [Every instrument written in contravention of section twelve or thirteen, shall be deemed to be unstamped.]

NOTE.—See Appx. I C, para. 11.

Denoting duty.

15. [Where the duty with which an instrument is chargeable, or its exemption from duty,

depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may by rule prescribe.]

NOTE.—(1) While Schedule II, No. 16, of Act XVIII was confined to *counterparts* alone, the provision of this section embraces all cases where the duty with which an instrument is chargeable, or the exemption of such instrument from duty, depends in any manner upon the duty paid upon another instrument. See ss. 6 and 34, Rul. (17) and Sch. I, Nos. 22, 23, 39 Proviso, 60 cl. (*b*), and Sch. II, Nos. 11 and 15 (*a*).

C.—Of the Time of stamping Instruments.

Instruments executed in British India.

16. [All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.]

NOTES.—(1) This section must be read subject to s. 31, para. last and last but two, and to s. 44. (2) When a question arises as to the *time* of stamping instruments, the Court will enquire into it.

Instruments other than bills, cheques and notes executed out of British India.

17. Every instrument chargeable with duty executed *only* out of British India, and *not being* a bill of exchange, cheque or promissory note, may be stamped within three months after it has been *first* received in British India; or, where such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may by rule

prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

NOTES.—(1) Along with this section, read ss. 18, 31 para. last but one, and 44.—(2) **"Executed only out of British India."** If an instrument be executed partly out of, and partly within, British India, the provision of s. 16 will then apply. See Appx. I B, para. 18; see Appx. I C, para. 12.

Bills, cheques, and notes drawn out of British India.

18. The [first] holder [in British India] of any bill of exchange, cheque, or promissory note drawn or made out of British India, shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same [in British India,] affix thereto the proper stamp and cancel the same:

[Provided that if, at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.]

NOTE.—See Appx. I B, para. 19.

D.—Of Valuations for duty.

Conversion of amount expressed in certain currencies.

19. Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs or dollars, such duty shall

be calculated on the value of such money in the currency of British India according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas.

NOTE.—A "franc" is a silver coin used in France. See Appx. I B, para. 20.

Conversion of amount expressed in *other* foreign currencies.

20. [Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.]

RULING.—The value of stamp required for a document in which the money terms are expressed in Sicca rupees must be calculated on the conversion of Sicca into Company's rupees. Sheikh Kassim Ali and others *v.* Tafazzal Hossein, Index to S. D. A. Tit. Stamp, para. 44, 27th July. 1863.

NOTE.—"**Any** *other* **foreign or colonial currency,**—*i. e.*, other than a pound, franc and dollar mentioned in the preceding section.

Stock and marketable securities how to be valued.

21. [Where an instrument is chargeable with *ad valorem* duty in respect of any stock of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereon on the day of the date of the instrument.]

Effect of statement of rate of exchange or average price.

22. [Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such state-

ment, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.]

Instruments reserving interest.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

RULING.—A promissory note is sufficiently stamped, if the stamp covers the *pricipal* sum named in the note, *without* reference to the *interest*. L. Gomes *v.* J. Young, &c., II B. L. R. (O. J.), 165 (XII W. R. O. J, 1.,) 12th April 1869, Peacock and Macpherson, JJ.

NOTE.—Wills *v.* Noot, IV Tyr., 726, and Perussing *v.* Ing. IV B. and A., 204 support the provision of this section.

How transfer in consideration of debt, or subject to future payment, &c., to be charged.

24. Where any property is transferred to any person [in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not,] such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty.

NOTE.—See. Appx. I B, para. 21.

Valuation in case of annuity, &c.

25. Where an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instru-

ment, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—

[(*a*) where the sum is payable for a *definite* period so that the total amount to be paid *can be previously ascertained*—such total amount;]

(*b*) where the sum is payable [in perpetuity] or for an indefinite time [*not terminable* with any life in being at the date of such instrument or conveyance]—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of *twenty years next after* the date of such instrument or conveyance; and

(*c*) where the sum is payable for an indefinite time [*terminable* with any life in being at the date of such instrument or conveyance]—the total amount which will or may be payable as aforesaid during the period of *twelve years next after* the date of such instrument or conveyance.

NOTE.—**(1)** The word "instrument" has been substituted for bond, promissory note, or mortgage-deed."—**(2)** Cl. *(a)* was totally wanting in Act XVIII, which only provided for a sum payable periodically for an *indefinite* time.—**(3)** Cls. *(b)* and *(c)* both relate to a sum payable for an *indefinite* time, with this difference, that while under Cl. (*c*) the indefinite time is terminable with the life of a person in existence at the date of the execution of the instrument or conveyance, it is just the reverse under cl. *(b)*.—**(4)** This distinction, which did not exist under the old law, now makes a difference in the valuation of stamp-duty.—**(5)** Under Act XVIII, s. 12, the valuation was regulated, in cases coming under cls. (*b*) and *(c)* of this section, by *ten* times the amount payable for one year. It did not specify *which* one year, whether the first year immediately following the date of the instrument or any subsequent year.—**(6)** "Annuity" is a certain sum of money which may be paid

yearly, or at certain fixed periods of the year, as half-yearly, quarterly, monthly, &c. There are various kinds of annuities, as for a certain number of years, for one or more lives, or in perpetuity. *Deferred* annuities are such as are not payable till after a certain period or event See Appx. I B, para. 21.

Stamp where value of subject-matter is indeterminate.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, [or (in the case of an instrument executed before this Act comes into force) could not have been,] ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, [at the date of such execution,] have been sufficient.

RULING.—Where a written contract liable to an *optional* stamp is put in evidence by the defendants, the plaintiff cannot recover a larger amount under it than (if stated) the optional stamp upon the instrument would have been sufficient to cover. It makes no difference that the defendants have admitted in their pleadings that a larger sum was due. T. Kistnasamy Pillay *v.* The Municipal Commissioners for the town of Madras, IV Mad. 120, 12th August 1868, Scotland, C. J., and Collett, J.

NOTES.—(1) This section substitutes "instrument" for "bond, mortgage-deed, or settlement" used in section 11 of Act XVIII, and so makes the provision extensive enough to comprise all cases.—(2) After the words "*ad valorem duty*" there is an omission of the following clause used in the said s. 11, *viz.*,—"and referred to or mentioned in s. 6" (corresponding with s. 29 of this Act). So, after "ascertained," there is an omission of "the proper stamp to be borne by such instrument may be determined by the person bound under that section" (*i. e.* s. 6) "to bear the expense of providing the stamp." The reason for the first omission is obvious; that for the second is as follows:—While Act XVIII

enacted that the proper stamp might be determined by the person bound under s. 6 to bear the expense of providing the stamp, this Act does not—and wisely—leave the matter at his choice; for, it is not the executant but the person in whose favor an instrument is executed that is to suffer the consequences attaching to under-valuation.—(3) This section provides for cases in which the amount or value of the subject-matter of any instrument is indeterminate. In such cases an optional stamp may be used. But the option must be wisely and carefully exercised, otherwise great loss may sometimes accrue.—(4) **Illustration.** —Where by a writing A engages B to conduct a certain business for him, and promises to pay for his services a certain proportion of the profits of such business, the profits not being ascertainable, the instrument would require an optional stamp.

Facts affecting duty to be set forth in instrument.

27. The consideration (if any) [and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable,] shall be *fully and truly* set forth therein.

NOTES.—(1) S. 34 of Act XVIII was confined to *conveyances* alone. This section, on the other hand, extends to all classes of instruments. —(2) While the said s. 34 required the full consideration-money to be inserted in a conveyance, this section requires the insertion of *all facts and circumstances* affecting not only the *amount* of *ad valorem* duty with which any instrument is chargeable, but also the *liability* of any instrument to *ad valorem duty*.—(3) **"Affecting chargeability."**—A receipt, *e. g.*, must show whether it is in satisfaction or discharge of a debt or demand. **"Affecting amount."**—Where any property is sold subject to a mortgage or other debt, the fact must be set forth in the conveyance, as such debt would form a part of the consideration-money. See s. 30, Proviso.—(4) A person violating the obligation imposed by this section commits an offence punishable under s. 63.

Direction as to duty in case of certain conveyances.

28. [(*a.*) Where any property has been contracted to be *sold* for *one* consideration for the whole, and is conveyed to the purchaser

in separate parts by *different* instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(*b.*) Where property contracted to be *purchased* for *one* consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by *separate* instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(*c.*) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(*d.*) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part, thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid

by such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(*e.*) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or where such duty would exceed five rupees, with a duty of five rupees.]

NOTE.—See Appx. I B, para. 21.

E.—Duty by whom payable.

Duties by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(*a*) in the case of any instrument described in numbers [2, 11,] 13, 14, 15, 24, 28, [29,] 30, 44, [53, 54,] 55, 57 and 60 (*a*) and (*b*) of the first schedule—by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the insured:

(*c*) in the case of a conveyance—by the grantee: in the case of a lease [or agreement to lease]—by the lessee [or intended lessee:]

(*d*) in the case of a counterpart of a lease—by the lessor:

(*e*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, [or when the partition is made in execution of an order passed by a Revenue authority, in such proportion as such authority directs:]

(*f*) in the case of an instrument of exchange—by the parties in equal shares: and

[(*g*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.]

NOTES.—(1) This section strikes out what was superfluous, supplies what was wanting, and clears what was ambiguous, in the old Act.—(2) The use of this section may be learnt from s. 41, which see.—(3) Cl. (*f*) applies to every instrument of exchange, whether money be paid for equality of exchange or not. The corresponding cl., 7th of s. 6, Act XVIII, only applied to an exchange where money was paid for equality of exchange, and then it was for the *person paying* such money to bear the expense of providing the proper stamp. Now *all* the parties to the instrument must bear the expense in *equal* shares. And this is reasonable.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

Adjudication as to proper stamp.

30. When any instrument, [whether executed or not,] and whether previously stamped or not, is brought to the Collector, and

the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable:

Collector may call for abstract and evidence.

[and may for that purpose require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Proviso.

Provided that no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.]

RULINGS.—(1) In determining the stamp to be affixed to a document, the state of things at its execution is alone to be regarded. Chinnaiya Nattan *v.* Muttusvami Pillai, I Mad. 226, 23rd February

1863, Scotland, C. J., and Holloway, J.—(2) In determining the stamp required for any particular instrument, regard must be had to the real nature of the instrument, and not to the title which may have been given to it by the parties, if the contents of the instrument show that the title is a misnomer. M. G. Pendse *v.* R. S. Malse, III Bom. (A. J.) 94, 30th July 1866, Tucker and Gibbs, JJ. (3) In applying the stamp law, the stamp must be paid upon what is stated in the instrument, and cannot depend on collateral evidence. Chandrakant Mookerjee *v.* Kartikcharan Chaile, &c., V B. L. R. 103 (XIV W. R. O. J. 38), 12th January 1870, Peacock, C. J., and Macpherson, J.

NOTES.—(1) The word "applies" stands for "desires," and "determine" for "assess and charge."—(2) By s. 19, Act X of 1862, provision was made on payment of a fee of Rs. 10 for the adjudication by the *Chief Controlling Revenue Authority* of doubts as to the proper stamp to be borne by any instrument. Owing to the excessive amount of the fee, and the delay and inconvenience caused by the required reference to such distant authority, the provision was practically inoperative. Act XVIII, therefore, made the *Collector* the adjudicating authority (as is still the case), and reduced the fee to *Rs. 5*. This Act goes still further, and enacts that the fee shall be such amount (not exceeding Rs. 5 and not less than eight annas) as the Collector may in each case direct.—(3) This section differs from the corresponding s. 39, Act XVIII, mainly in the following points:—1*st*, The words "whether executed or not" introduce an improvement upon the old law. 2*nd*, Under s. 39, the amount of adjudication fee was limited to Rs. 5 in all cases whatsoever. Under this section, however, it ranges, at the discretion of the Collector, between annas 8 and Rs. 5. 3*rd*, S. 39 required payment of a penalty in the case of an unstamped or insufficiently stamped instrument. This section, however, wisely dispenses with it. 4*th*, Paras. 2 and 3 of this section (30) contain new provisions. See Appx. I B, paras. 22 and 23; see Appx. I D, paras. 25.

Certificate by Collector.

31. When an instrument brought to the Collector under section thirty is in his opinion one of a description chargeable with duty and

(*a*) the Collector determines that it is already fully stamped, or

(*b*) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

[When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.]

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Nothing in this section shall authorize the Collector to endorse—

[any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be);

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India;] or

any instrument chargeable with the duty of *one anna*, or *any* bill of exchange or promissory note, when

brought to him after the drawing or execution thereof on paper not duly stamped.

NOTE.—Along with this section, read ss. 38 and 39 of this Act.

Payment of fees under section 30 how made.

32. [Every payment of a fee under section thirty shall be made in stamps, or cash, as the Governor-General in Council may by rule direct.]

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

Examination and impounding of instruments.

33. [Every person having by law or consent of parties authority to receive evidence, and

every person in charge of a public office except an officer of Police,

before whom any instrument chargeable in his opinion with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed.

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a

proceeding under chapter forty* or chapter forty-one† of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may from time to time, in cases of doubt, determine who shall be deemed to be, for the purpose of this section, persons in charge of public offices.]

NOTES.—(1) "**Every person having** *by law* **authority to receive evidence,**" *e. g.*, Civil, Criminal, Rent, Revenue and Settlement Courts.—(2) "**Every person having** *by consent of parties* **authority to receive evidence,**" *e. g.*, arbitrators.—(3) **Every person** *in charge of a public office, e. g.*, a Registrar.—(4) Cl. 2 should be read with para. last.—(5) "**Shall examine.**" The law imposes on certain persons the *obligation or duty* of examining instruments for the purpose of ascertaining whether they are duly stamped. Under Act XVIII the Civil and Criminal Courts were not, as now they are, *bound* to impound an instrument not duly stamped.—(6) "**High Court,**" as used in this section, means the highest Civil Court of appeal in any part of British India. Act I of 1868, s. 2, cl. (11). See Appx. A, paras. 4, 5, 6 and 7; see Appx. 1 B, para. 24; see Appx. I C, para. 14; see Appx. I D, paras. 7, 8 and 9.

Instruments not duly stamped inadmissible in evidence, &c.

34. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any

* Chap. 40 (ss. 530—535) deals with possession.

† Chap. 41 (ss. 536—538) deals with the maintenance of wives and families.

such person or by any public officer, unless such instrument is duty stamped:

Proviso.

Provided that—

Instruments admissible on payment of duty and penalty.

1*st*, any such instrument, *not being* an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, shall, [subject to all just exceptions,] be admitted in evidence on payment of the duty with which the same is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

and in certain criminal proceedings.

2*nd*, nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty* [or chapter forty-one† of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act];

Admission of instrument not to be questioned.

3*rd*, [When an instrument has been admitted in evidence, such admission shall not, *except* as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.]

RULINGS.—As to para. 1—(1) *a*. A document must bear the full stamp required by the whole nature of its contents, although

* Chap. 40 (ss. 530—535) deals with possession.

† Chap. 41 (ss. 536—538) deals with the maintenance of wives and families.

the suit may be to enforce only a part of it. Khujeh Talib Alee Khan *alias* Khujeh Sooltan Syud Lootf Alee Khan, Index to S. D. A. Tit. Stamp, para. 36, 2nd March 1853. The want of a stamp does not avoid a document, it only prevents its being produced in evidence. Goodright *v.* Gregory, Lofft. 339. (F. C. L. 7455).—(1) *b.* A deed is not to be rejected in evidence as unstamped, if it be written at a time when no stamp law was in force. Maharajah Shumbhoonath Singh *v.* Bukhshee Domun Lal, S. D. A. Decis. Beng. 2 (Morley's Digest, Tit. Evidence, para. 73).—(1) *c.* A taksimnamah or deed of division was held to be valid when part only was written on stamped paper, the remainder being on plain paper, unstamped. Mussummat Ladlee *v.* Syud Gholam Shujaut, &c., II Borr. 479 (Morley's Digest, Tit. Deed, para. 30), 8th March, 1824. See s. 13 Rul.—(2) The reason for rejecting a bond as being on an insufficient stamp should be fully stated by the Court. Raghonath Paul *v.* Goburdhan Ghose and others, 13th January 1852, Index to S. D. A. Tit. Stamps, para. 16. *N. B.*—See. s. 140, Act X of 1877.—(3) Where an exhibit is one required to be stamped, but bears no stamp or an insufficient stamp, no *copy* of it can be received under s. 39, Act VIII of 1859 (corresponding with s. 59, Act X of 1877) until the penalty due on the original has been paid. Vakeel's Guide, Appx. I, p. 47, 16th April 1860.—(4) A *signed* account showing a balance up to date, and containing a promise to pay interest upon the consolidated balance, cannot be made use of in evidence to support a claim to interest on that balance, unless it be stamped; but it may be used as a *sámádaskat* or simple admission of a balance due, although not stamped. Dhandu Jagannath *v.* Narayan Ram Chandra, I Bom. (A. J.) 47, 7th September 1863, Sausse, C. J., Forbes and Newton, JJ. (5) Where a plaintiff declines to pay the stamp-duty and penalty on an unstamped document, the Court, instead of dismissing the suit, should enquire into the merits on the rest of the evidence produced in the case. Bussumbhur Doss *v.* Boistub Churn Doss, &c., W. R., 1864, 321, 1st July 1864, Seton-Karr and E. Jackson, JJ. (6) The Court of the Judicial Committee of the Privy Council considering that, under the circumstances, the Court below should have

allowed the defendant to get his documents stamped, and, if necessary, should have adjourned the hearing for that purpose, remanded the suit, to enable the defendant to get the instruments stamped. Maharaja Rajundar Kishwar Singh Bahadoor *v.* Sheopursun Misser, X M. I. A., 438, 7th and 8th February 1866, Lord Chelmsford, Sir James William Colvile, and Sir Edward Vaughan Williams. —(7) The obligee of three bonds for Rs. 49 each, executed by the obligor on one day, on a stamp of 4 annas each, is within the law; and the bonds are admissible in evidence. So long as the *letter* of the law is adhered to, the Court cannot object to any apparent evasion of the registration and stamp rules. I Punj. S. C. C. 4, No. 5, 3rd March 1866, Roberts and Boulnois, JJ.—(8) Transfer of an under-tenure, endorsed upon the back of the tenant's pottah is not admissible in evidence, unless it be stamped as though it were a separate deed. Tetai Abom *v.* Gagai Gura Chawa, III B. L. R., Appx. 30 (or, as reported in XI W. R. 365, Pitage Ahung *v.* Girghee Koer Ajooah) 15th April 1869, Norman and E. Jackson, JJ. (9) Where there was a stamped agreement, and a contemporaneous *unstamped* memorandum of agreement varying the terms of the former document, *held* that the unstamped memorandum was *not admissible* in evidence. Khurho *v.* Boota Singh, V Punj. 71, No. 23, 12th March 1870, Lindsay and Cunningham, JJ. (10) A document in the shape of a petition to a Court setting forth an arrangement come to between the parties in a suit, may be received in evidence in support of a fresh suit founded upon the agreement recited in such petition, although only stamped as a petition, it not appearing that the agreement recited was made in writing. Ramdayal *v.* Dhoobey Jhamman Lal, III N. W. P. 14, 11th January 1871, Turner and Spankie, JJ. (11) No objection was taken to a document before the first and the lower appellate courts on the ground that it was not stamped; but after its production an insufficient stamp of two annas was put upon it. The High Court, on appeal, left the deed as part of the evidence in the case, but qualified its effect and the extent of its operation by making it a deed of release, releasing so much of that which the plantiff might otherwise claim as would be covered by the insufficient stamp of

two annas. *Held* that the High Court might either have refused to admit the document for want of a stamp, or—what would have been a better course—it might have required it to be properly stamped and the penalty paid into Court; but the course taken was entirely without precedent, without principle, and without authority. Mantappa Nadgowda *v.* Baswantrao Nadgowda, XV W. R. (P. C.) 32; (XIV M. I. A. 24, 25; VI M. J. 144), 20th Jan. 1871, Lord Cairus, Sir James W. Colvile, Sir Joseph Napier and Sir Lawrence Peel.—(**12**) *Query*:—Although there have been decisions in the English Courts upon the Stamp Act which support the contention that a defendant's written statement and deposition may contain such an admission as renders it unnecessary for the plaintiff to put the written contract in evidence, yet do not the words of s. 18, Act XVIII prevent such a contention? Ankur Chunder Roy Chowdhry *v.* Madhub Chunder Ghose, &c., XXI W. R. 1, 28th November 1873, Couch, C. J., and Glover, J.—(**13**) Where a contract is reduced to writing, and the only cause of action between the parties arises out of the document, no oral evidence is admissible to prove the terms of the contract. Prosunno Nath Lahiree *v.* Tripoora Soonduree Dabee, XXIV W. R. 88, 89, 20th May 1875, Macpherson, Officiating C. J., and Birch J.—(**14**) A document is receivable on being duly stamped, and as *bearing* (see s. 18, Act XVIII) the stamp required by the law, for the purpose of the trial in which the document is tendered in evidence; and it is no business of the Court to enquire what time the stamp was affixed, or whether the provision of the Stamp Law was duly observed, which is a matter connected with the law as to penalties. *N. B.*—Overruled by ss. 16 and 17. Even if the document were not admissible, the plaintiff might recover on such part of the case as he could make out by other evidence (provided it is recoverable with reference to the law of limitation), notwithstanding that he had in his plaint referred to such document as the basis of his suit. Sreemutty Noor Bibee *v.* Shaikh Rumzan, XXIV W. R. 198, 30th June 1875, L. S. Jackson and McDonell, JJ.—(**15**) *a* A document tendered in evidence cannot be rejected as not being properly stamped, without a formal order rejecting it and a direction to pay

in the stamp-duty and. fine. Dewan Koonjo Lall &c. *v.* the Court of Wards, XXV W. R. 116, 8th Feb. 1876, Glover and Ramesh Chunder Mitter, JJ.—(15) *b.* The plaintiff, in a suit on a *promissory note* written on *unstamped* paper, is not debarred from giving independent evidence of consideration. Golapchand Marwaree *v.* Thakuranee Mohokoom Kooaree, &c., I. L. R., III Cal. 314, 11th January, 1878, L. S. Jackson and Kennedy, JJ.; Farr *v.* Price, I East, 55 *followed;* Ankur Chunder Roy Chowdhry *v.* Madhub Chunder Ghose, XXI W. R. 1., *distinguished.*—(16) An action was brought against the defendant as trustee appointed under a certain deed to execute the trusts under a certain will. The deed in question had been executed in 1870, but had not been dated, and had been mislaid and was not stamped till 1877, when the solicitor who had the stamp impressed, inserted (acting to the best of his recollection) the date 1875, and the deed was stamped with a 10 shillings stamp, which was the proper amount in 1875, but which was insufficient in 1870, before the passing of the Stamp Act of that year, 33 and 34 Vic., Cap. 97). The actual date of execution being proved, *held* that the deed was not admissible in evidence. Clarke *v.* Roche, II I. J. 335, Cockburn, C. J., and Mellor, J.—**As to Proviso 1st.**—(17) Documents stamped with a *denoting* stamp by the Comissioners, under 13 and 14 Vic., Cap. 97, s. 14, cannot be objected to, when tendered in evidence, as being improperly stamped. Prudential Mutual Assurance Investment and Loan Association *v.* Curzon, VIII Exch. 97; XXII L. J., Exch. 85 (F. C. L. 7461).—(18) Under ss. 308 and 309, Act VIII of 1859 (corresponding with ss. 410 and 411 Act X of 1877), a pauper cannot claim exemption from liability to pay any further stamp-duty or penalty in respect of a document on which he relies, and which, owing to a defect in the stamp, is *inadmissible* as evidence in the suit. Golam Guffoor *v.* Ekram Hossein Chowdhry, &c., X W. R. 357, 9th November 1868, Kemp and E. Jackson, JJ.—(19) Where a document contained two distinct contracts requiring separate stamps, but the whole was impressed with one insufficient stamp, it was *held* that this stamp might be taken into account in making up the aggregate of the stamps required. Báláji Mahádeo *v.* Krisnáji bin

Chimnáji, VI Bom. (A. J.) 95, 20th April 1869, Couch, C. J., and Newton, J.—(20) *Secondary* evidence cannot be given of a *lost* instrument requiring a stamp which was not stamped. *Quære*:—Whether permission to pay the stamp-duty and penalty can be given in the case of a *lost* instrument? Aruna Chellum Chetty, &c., *v.* Olagappah Chetty, &c., IV Mad. 312, 28th April 1869, Bittleston and Innes, JJ.—(21)*a* S. 17 of Act X of 1862 only applies to the reception of documents under s. 15, which have been *insufficiently* stamped, not to documents on which there is no stamp. Such documents should not be received at all. Lallji (or Lalji) Singh *v.* Syad Akram Ser, XII W. R. 47 (III B. L. R. A. J. 235), 15th June 1869, Kemp and Glover, JJ. Mahomed Rahamatulla Sahib *v.* Mr. J. T. Ward, *v.* Mad. 391, 6th July 1870, Innes and Kindersley, JJ. *N. B.*—But this is not the law since 1st January 1870.—(21)*b*. Under s. 28 of Act XVIII, a Court has no power to admit in evidence an unstamped promissory note (payable on demand or otherwise) upon the payment of the stamp duty and the penalty laid down in s. 20 of that Act. Dosabhai Kavasji *v.* Kherbadji Hormasji, VII Bom. (O. J.) 180, 15th December 1870, Westropp, C. J., and Bayley, J. See Ruls. (29) and (30) below.—(22) Act XVIII allows the Civil Court to receive the proper amount of stamp not only in cases of insufficiency of stamp but also where documents have not been stamped *at all*. Mahomed Reza (or Rijah), &c., *v.* The Collector of Chittagong, &c., XV W. R. 116 (VI B. L. R. Appx. 117), 7th February 1871, E. Jackson and Onoocool Chunder Mookerjee, JJ. *N. B.*—Similarly under the present Act.—(23) No larger sum can be recovered under s. 14, Act XXXVI of 1860, upon a bond executed on an *optional* stamp than that optional stamp covers, and no amount of penalty can make up the deficiency in the stamp. Syud Keramut Ali *v.* Moonshee Abdool Wahab, XVII W. R. 131, 9th January 1872, Kemp and E. Jackson, JJ. —(24) Under Reg. XVIII of 1827, a party has a *right* to have stamped, on payment of the prescribed penalty, an instrument executed before 1st January 1870, and a Civil Court should receive such instrument in evidence on being stamped, and *cannot* reject it on the ground of intention by the party to evade the stamp-duty.

Antáji Nilkanth et al *v.* Janárdan Vásudev et al, X Bom. (A. J.) 358, 21st July 1873, Melvill and West, JJ.—(25) A District Court refused to allow, under Act XVIII, s. 20, an insufficiently stamped document to be admitted on payment of the full amount of stamp duty, and the penalty, on the ground that it was wilfully executed in fraud of the stamp law. *Held* that the High Court cannot in special appeal question the correctness of the District Court's refusal. Gambhirmal, &c., *v.* Chejmal, &c., X Bom. 406, 9th October 1873, Pinhey, J. *N. B.*—But now no such refusal can be permitted.—(26) Where an appellant has not tendered the stamp-duty and penalty on a document which the Courts below have held to be insufficiently stamped, the High Court will not allow him to do so in special appeal. Ramkrishna Gopál *v.* Vithu Shiváje, &c., X Bom. (A. J.) 441, 13th October, 1873, Melvill and Pinhey, JJ.—(27) A suit cannot be maintained upon an unstamped *promissory note payable on demand;* in such a case the plaintiff, if he recovers at all, must do so, not on any implied contract but on the contract actually made, and by the production of the writing, which, if unstamped, is not admissible as evidence. Ankur Chunder Roy Chowdhry *v.* Madhub Chunder Ghose, &c., XXI W. R. 1, 28th November 1873, Couch, C. J., and Glover, J. See Rul. (13) above. But see Ruls. (5), (14) and (15)*b* above. —(28) A Judge has no authority to admit an unstamped document in evidence, excepting under the conditions prescribed in Act XVIII, even where it was executed before the date when that Act came into operation. Nandan Misser *v.* Chatterbatt, XIII B. L. R. Appx. 33 (XXI W. R. 446), 21st April 1874, Phear and Morris, JJ.—(29) A *promissory note* insufficiently stamped is *not* receivable in evidence upon payment of a penalty. Chinna Perumal Naicker *v.* Annammal, &c., VII Mad. 361 (X M. J. 18), 17th June 1874, Morgan, C. J., and Holloway and Innes, JJ.—(30) Where a bill of exchange for the sum of Rs. 1,000, drawn, accepted, and endorsed, is *insufficiently* stamped, it is not receivable in evidence in a suit on the note, even on payment of a penalty. Mothoora Mohun Roy *v.* Peary Mohun Shaw, &c., II Cal. L. R. 409, 2nd April 1878, Pontifex, J.—**As to Proviso 3rd. (31)**—No

appeal lies, under s. 350, Act VIII of 1859 (corresponding with s. 578, Act X of 1877), against a decision on the ground that the Court admitted a document *insufficiently stamped.* Teeka Singh *v.* Phool Chand, Index to S. D. A. Tit. Stamps, para. 55, 27th December 1854; Mr. G. E. F. Curness *v.* Sheo Churn Sahoo, W. R. 1864, 184, 26th April 1864, Steer and Levinge, JJ.; Ram Brem Lall *v.* Abluckh Singh, II Hay 148 (Marsh. 267), 3rd February 1863, Bayley and Norman, JJ.; Narain Dass *v.* Sunt Lall, V Punj. 205, No. 79, 19th November 1870, Lindsay and Campbell, JJ.; Khoob Lall, &c., *v.* Jungle Singh, I. L. R., III Cal. 787, 13th May 1878, McDonell and Broughton, JJ.—(32) So as to a document *not stamped.* Lakshmi Náráyan, Aiyar *v.* Suppara Gaundan, II Mad. 321, 6th February 1865, Scotland, C. J., and Frere, J.; Umbah *v.* Hurjus, I Punj. 28, No. 21, 17th March 1866, Boulnois, J.; G. Crawley *v.* R. Maling, N. W. P. for 1866, No. II, 63, 3rd July 1866, Roberts and Turner, JJ.; Showdaminee Dossee *v.* Ram Roodro Gangooly, &c., VIII W. R. 367, 17th August 1867, Loch and Dwarka Nath, JJ.; Mr. M. P. Currie, &c., *v.* M. R. Chatty, &c, XI W. R. 520 (III B. L. R, A. J. 126), 21st May 1869, Peacock, C. J., and Dwarknath Mitter J.; Lallji Singh *v.* Akram Ser, XII W. R. 47 (III B. L. R. A. J. 235), 15th June 1869, Kemp and Glover, JJ.; Srinath Saha *v.* Saroda Gobindo Chowdhry, &c., V B. L. R. Appx. 10, 20th April 1870, Norman and E. Jackson, JJ.; Narain Dass *v.* Sunt Lall, V Punj. 205, No. 79, 19th Novr. 1870, Lindsay and Campbell, JJ.; Khan Mahomed Shaha *v.* Lall Mahomed, &c, 21st February 1871, Bayley and Dwarkanath Mitter, JJ.; Inayetoollah, &c., *v.* Saikh Meajan, &c., XVI W. R. 6, 1st June 1871, Bayley and Ainslie, JJ.; Ibrahim Azim *v.* W. D. Cruickshank, VII B. L. R. 653, 14th August 1871, Macpherson and Ainslie, JJ.; Hurchunder Ghose, &c., *v.*

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* The provisions of the stamp law by which unstamped or insufficiently stamped documents are excluded, were framed primarily in the interests of the Government revenue, but were never intended to create or put an end to the rights of the parties. Where a document is admitted by the first court as not requiring a stamp, its admissibility cannot be questioned in appeal.

Wooma Soondurce Dossee, XXIII W. R. 170, 14th January 1875, McDonell, J.; Roy Luchmeeput Singh Bahadoor *v.* Saikh Moshuruff Ali, XXV W. R. 80, 18th January 1876, Garth, C. J., and Birch, J.; Ram Sarun Sahoo, &c., *v.* Veryag Mahton, XXV W. R. 554, 14th July 1876, Kemp and Birch, JJ.; * Khoob Lall, &c., *v.* Jungle Singh, II Cal. L. R. 439, 13th May 1878, McDonell and Broughton, JJ.—(**33** *a*) A District Court refused to allow, under Act XVIII, s. 20, an insufficiently stamped document to be admitted on payment of the full amount of stamp-duty and the penalty, on the ground that it was wilfully executed in fraud of the stamp law. *Held* that the High Court cannot in special appeal question the correctness of the District Court's refusal. Gambhirmal, &c., *v.* Chejmal, X Bom. (A. J.) 406, 9th October 1873, Melvill and Pinhey, JJ.—*N. B.* But this ruling is of no validity now, since it refers to an instrument *rejected, not* to one *admitted,* in evidence. —(**33** *b*) Where a Court of first instance, treating an unstamped promissory note, the after-stamping of which was inadmissible, as a bond, received such instrument in evidence, on payment of the stamp-duty chargeable on it as a bond and of the penalty, *held* that the reception of such instrument by such Court, being an irregularity not affecting the merits of the case, was no ground for reversing the decree of such Court when the same was appealed from. Afzal-un-nissa *v.* Tej Ban, I. L R. 1, Alla. 725, 27th May 1878, Turner, Officiating C. J., and Spankie, J.—**Presumption** s. (**34**)†—According to the English authorities a document, which

* A plea set up by the plaintiff that the deed of sale filed had been originally unstamped, and that the Lower Court was incompetent to supply the deficiency of the stamp by paying the penalty in the appellate stage of the suit, was overruled.

† The Court *shall* presume that every document called for and not produced after notice to produce, was attested, *stamped,* and executed in the manner required by law. S. 89 of the Evidence Act (I of 1872.) *N. B.*—"Shall presume" *i. e.* shall regard the fact as proved, unless and until it is disproved.—S. 4 of the said Act. If a power-of-attorney executed in England for use in this country bears an English stamp, it should be received generally without particular enquiry. But when it bears no stamp, it should be referred for orders in each particular case.—Opinion of Government of India published in Allahabad Government Gazette of 28th October 1863, pp. 1756 and 1757 (Oudh Comp., para. 81).

is lost, will be presumed to be duly stamped until the contrary is shown. Pooley *v.* Goodwin, 4 A. and E., 94.—**(35)** Where a document is required by law to be stamped *at the time when it is received by the holder*, and the document is produced in Court duly stamped, the presumption is that it was duly stamped when received, and the *onus* is on the other party to show that it was not. Bradlaugh *v.* De Rin, 37 L. J., C. P., 146.—**(36)** But where satisfactory evidence has been given that at a particular time the instrument was unstamped, there is an end of any presumption of law in favour of its having been stamped, the onus of proof is shifted, and the party who relies on the instrument must prove it to have been duly stamped. The Marine Investment Company *v.* Haviside, L. R., 5 H. L., 624.—**Objection for want of stamp.**—(a) **Who to take—Onus—(37)** Where an agreement between several parties is offered in evidence, and it is objected to on the ground that it is not sufficiently stamped, by reason of the omission of a stamp, proof of that lies on the party who makes the objection, it being a fact. Waddington *v.* Francis, V Esp. 182; Ellenborough, (F. C. L. 7456).—**(38)** The onus of shewing that an instrument, otherwise regular, has been duly stamped, lies on the party impeaching it. Doe d. Fryer *v.* Coombs or Combe, III Q. B. 687, III G. and D. 193; VI Jur. 930; XI L. J., Q. B. 36, S. P.; Wilson *v.* Smith, XII M. and W. 401; I D. and L. 633; XIII L. J., Exch. 113 (F. C. L. 7456)—**(39)** Where an agreement is *prima facie* liable to stamp duty, it is for the party offering it to bring it within the exemption. Chanter *v.* Dickinson, II D., N. S. 838, V M. and G. 253; VI Scott, N. R. 182; VII Jur. 89; XII L. J., C. P. 147 (F. C. L. 7456)—(b) **When to be taken.—(40)** An objection to the admissibility of a document for the want or insufficiency of a stamp must be taken at the time it is tendered in evidence. Robinson *v.* Vernon (Lord); VII C. B., N. S. 235; XXIX L. J., C. P. 310 (F. C. L. 7456).—**(41)** But an objection that a document requires a stamp will not be given effect to if the point is doubtful. Westlake *v.* Adams, I F. and F. 183 Willes (F. C. L. 7456)—(c) **When admissible without a stamp.—(42)** Generally speak-

ing, whenever a written instrument is tendered, not for the purpose of establishing a binding agreement between the parties, but for the *collateral* purpose of shewing the illegal notice of some transaction, it is not an objection that the instrument is unstamped. Coppock *v.* Bomer, IV M. and W. 361, (F. C. L. 7457) —(43) If a document which is unstamped, but requires a stamp, is offered in evidence, and, if stamped, would be evidence to establish any point litigated between the parties, it cannot be received. Matheson *v.* Ross, II H. L. Cas. 286; XIII Jur. 307; see Evans *v.* Prothero, II Mac. and G. 319, XV Jur. 113 (F. C. L. 7457). If it would be of no benefit when stamped, it may, though unstamped, be received. *Ib.*—(44) A document which purports to be an agreement, and is valid upon the face of it, but which is tendered to shew the transaction with which it is connected to be a fraud, is admissible, although unstamped. Holmes *v.* Sixsmith, VII Exch. 802; XVI Jur. 619; XXI L. J., Exch. 312 (F. C. L. 7457).—(45) An insufficiently-stamped bill of exchange is admissible for the purpose of shewing that it is an unavailable security, and thereby of rebutting an inference which might be drawn from the statement of an account, that a debt due to the plaintiff had been satisfied by such bill. Smart *v.* Nokes, VI M. and G. 911; VII Scott, N. R. 786; XIII L. J., C. P. 79; VIII Jur. 44. (F. C. L. 7457).—**(d) Inadmissibility as secondary evidence.**—(46) It lies upon the party objecting to *secondary evidence* of the contents of a *lost* document, on the ground of the want of a stamp, to shew that it was not stamped. Closmadeuc *v.* Carrel, XVIII C. B. 36; II Jur., N. S. 474; XXV L. J., C. P., 216 (F. C. L. 7458). If it is shewn that at one time it was unstamped, that fact by itself will raise the presumption that it continued without a stamp. *Ib.* See Rul. (20) above —(47) An agreement, which by law ought to be stamped, not being produced upon notice given, secondary evidence is not allowed of its contents, if shewn that, at the time of its delivery to the party not producing it, it was unstamped. Arbor *v.* Fussell, W. R. 26; Jur., N. S. 753; VII L. T., N. S. 283 Exch. (F. C. L. 7458).—(48) A party cannot be cross-examined as to the contents of a document

not admissible for want of a stamp. Baker *v.* Dale, I F. and F. 271, Pollock.—(49) If there are two parts of a written agreement, both executed at the same time, but the one stamped and the other unstamped, the unstamped part is receivable as secondary evidence of the contents of the stamped part. Waller *v.* Horsfall, I Camp. 501, Ellenborough (F. C. L. 7459).—**Alteration of Instruments.**—(50) Where the terms of a properly-stamped agreement were altered by a subsequent agreement, which was not stamped: *Held*, that the latter agreement could not be read in evidence, nor could the plaintiff recover on the counts on the first agreement only. Reed *v.* Deere, VII B. and C. 261; II C. and P. 624 (F. C. L. 7448). See Rul. (9) above and Rul. (4) under s. 3, cl. (12).

NOTES.—As to para. 1.—(1) For "unless such instrument is *duly stamped*," Act XVIII had "unless such instrument *bears* a stamp of a value *not less* than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution."—(2) Hence *in re* Chowdhree Moortaza Hossein *v.* Mussumat Bachoonnissa, the Judicial Commissioner of Oudh decided, on 31st May 1872, that the fact of an instrument having been written on a wrong colored stamp (*e. g.* on a red and black impressed stamp instead of on a blue and black impressed one) did not affect its admissibility as evidence.—(3) Hence, also, an instrument chargeable with the duty of one anna only was held to be receivable in evidence although stamped *subsequent* to the execution thereof, provided it *bore* proper stamp at the time at was *produced*.* But these decisions are now no longer law. See s. 3, cl. (10) for the definition of "duly stamped;" see s. 5, Ruls. (5) and (7); see s. 7, Rul. (2), and s. 9, Rul. (1); see ss. 16 and 17; see Appx. I A, paras. 3, 4, and 7; see Appx. I B, para. 25.—**As to Proviso 1st.**—(1) "**Any** *such* **instrument,**

* Atmáram Gulábrái *v.* Amirchand Rupchand, III Bom. (A. J.) 92, 16th July 1866, Couch, C. J., and Newton, J.; Sreemutty Noor Bibee *v.* Shaikh Rumzan, XXIV W. R. 198, 30th June 1875, L. S. Jackson and McDonell, JJ.; Bháurám Madan Gopál *v.* Rámnáráyan Gopál, &c., XII Bom. 208, 23rd July 1875, Pinhey, J.; Punja Pallan *v.* Shekh Adam Abdulah and Baba Saheb Bisla, XII Bom. 209 N., (F.B.) Sargent, Melvill and Green, JJ.; Rex *v.* Preston, III N. and M. 31; V B. and Ad.., 1029 (F. C. L. 7460).

i. e an instrument *chargeable* with stamp-duty.—(2) **"Not being."**—An exception is made in the case of—1. An instrument chargeable with *one anna* stamp-duty only; 2. *Any* bill of exchange; and 3. *Any* promisssory note. Hence these three classes of instruments, if not duly stamped, cannot be received in evidence even on payment of the prescribed penalty. Book Circular No. I of Judicial Commissioner, Oudh, dated 12th January 1877. S. 28 of Act XVIII laid down a similar provision. The words used there were "any bill of exchange, or promissory note, or any instrument chargeable hereunder with the duty of one anna." The words here used are the same, but they are put in a different order, and for this reason: In Chinna Perumal Naicker *v.* Annammal, VII Mad. 363, objection being taken, it was held that the words "chargeable with the duty of one anna" were not intended to qualify the words "any bill of exchange or promissory note."—(3) For the words "on payment of the duty with which the same is *chargeable*," s. 20 of Act XVIII had "on payment of *such* (proper) duty." Now, what was meant by "proper duty" was not clear. This Act, besides substituting "duty chargeable" for "proper duty," gives a proper definition of "chargeable" in s. 3, cl. (5), which it is very important here to bear in mind.—(4) As to who can receive in evidence an instrument not duly stamped, see s. 35, next following.—(5) The provision contained in this proviso differs from the corresponding provision (s. 20) of the old Act mainly in the following points:—1. Under s. 20, it was only a *Civil* Court that could take action. Under this section, however, *any person who has by law or consent of parties authority to receive evidence* can do so. 2. Under s. 20, an enquiry into wilful evasion of the proper stamp-duty was a condition *precedent* to the reception of an unstamped or insufficiently stamped instrument on payment of a penalty. Now penalty may be paid without any such previous enquiry being made. If it be found that there was an intention to evade payment of stamp-duty, that may be a cause for criminal prosecution under s. 40. Following Reg. XVIII of 1827, and departing from Acts X of 1862 and XVIII of 1869, this Act gives a person a *right* to have an instrument stamped on payment of the prescribed penalty. 3. Under s. 20 (as also under Act X of 1862) the civil penalty varied greatly according to the time which may have elapsed between the execution of an instrument and its production in Court. Thus, if the instrument was produced within one

year from the date of its execution, the amount of the penalty was five times, and in every other case twenty times, the proper stamp-duty or deficient portion thereof. Such distinction being purely arbitrary and not recognized even by the English law, has now been abolished. 4. S. 20 prescribed no minimum amount of the penalty, and fixed the maximum at Rs. 1,000. This section, on the contrary, fixes the minimum at Rs. 5, und does not limit the maximum.—(6) A person acting under this section must exact the *full* prescribed penalty. A *Collector* under s. 36, and the *Chief Controlling Revenue Authority* under s. 42, have the power of refunding the whole or any portion of such penalty. Macn. 44, Oudh Comp para. 31.—(7) No larger penalty can be levied on a single instrument than that specified in this section, whatever the number of executants.—(8) Before a penalty can be imposed under this section, there are two distinct points to be looked at—1. Whether the instrument was *chargeable* with stamp-duty under the law in force when it was alone or first executed; and 2. Whether the instrument is *duly stamped.* **As to Proviso 2nd.**—In a proceeding under Chap. XL or XLI of the Code of Criminal Procedure, an unstamped or insufficiently stamped instrument cannot be received in evidence unless and until the required penalty has been levied upon it. The reason of this rule appears to be that such proceeding is more of a *civil* nature than criminal. In *other* criminal proceedings, such instrument may be admitted in evidence without payment of a penalty. **As to Proviso 3rd.**—(1) This provision is a decided improvement upon the old law and settles an important question, which gave rise to contradictory rulings by the different High Courts.—(2) This proviso lays down that an instrument once admitted shall not afterwards be objected to; in other words, the admission of an instrument under this section shall be final, subject, however, to the provision contained in s. 50. "**At any stage**"—comprises the period from the filing of a plaint or an application to its final determination, even on appeal or second appeal. The words "at any stage of the same suit or proceeding" have been subsequently added on the passing of the Amended Bill, and imply that an instrument formerly admitted in one suit or proceeding may afterwards be called in question in another suit or proceeding on the ground that the instrument is not duly stamped. See Intro. (Application); see Appx. I B, para. 29; see Appx. I D, para. 10.

Instruments impounded how dealt with.

35. [When the person impounding an instrument under section thirty-three has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section thirty-four, he shall send to the Collector an *authenticated copy* of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.]

In every other case, the person so impounding an instrument shall send it in *original* to the Collector.

NOTE.—See Appx. I A, paras. 4 and 7.

Collector's power to refund penalty paid under section 34, 1st para.

36. [When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-five, he may, if he thinks fit, upon application made to him in this behalf, *refund* any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

when such instrument has been impounded only because it has been written in contravention of section twelve, or section thirteen, he may refund the whole penalty so paid.]

NOTES.—(1) The first para. of this section provides for a *partial* refund of penalty; while para. 2 provides for a *total* refund.—**(2)** In case of a partial refund, it must be carefully borne in mind that it is only that portion of the penalty which is *in excess* of Rs. 5 that is refundable. If the penalty exacted amounts only to Rs. 5, no refunding can take place. See s. 42; see Appx. I B, para. 25.

Collector's power to stamp instruments impounded.

37. When the Collector impounds any instrument under section thirty-three, or receives any instrument sent to him under the second clause of section thirty-five, he shall adopt the following procedure:—

(*a.*) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall [upon application made to him in this behalf] deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, [or as such person may direct.]

(*b.*) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit:

[Provided that, when such instrument has been impounded only because it has been written in contravention of section twelve or section thirteen, the Collector may, if he thinks fit, *remit* the whole penalty prescribed by this section.]

Every certificate under clause (*a*) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of *one anna* only, or to a *bill of exchange or promissory note.*

NOTES.—**(1)** This section should be read subject to the qualification contained in s. 38. **As to (a).**—**(2)** The application may be oral or written. See ss. 15 and 42. **As to (b).**—**(3)** See Notes and Ruls. under s. 34, proviso 1st.—**(4)** As regards exacting the amount of penalty, the power of a Collector under cl. *(b)* of this section is different from that of the person acting under s. 34, proviso 1st. When ten times the amount of the proper duty or deficient portion thereof exceeds Rs. 5, the Collector may, at his discretion, accept as penalty either Rs. 5 or any sum between Rs. 5 and ten times the amount of such duty or portion. But the person acting under s. 34 must, under such circumstances, exact the *full* amount of the penalty, *viz.*, a sum *equal* to ten times, &c.—**(5)** **"Conclusive evidence,"** *i. e.* conclusive proof. One fact is said to be conclusive proof of another when on proof of the one fact the other must be regarded as proved, and no evidence can be received for the purpose of disproving it. Act I (Evidence) of 1872, s. 4. See Appx. I A, paras. 4 and 7; see Appx. I B, para. 26.

Instruments unduly stamped by accident.

38. If any instrument chargeable with duty and which is not duly stamped is produced by any person *of his own motion* before the Collector within *one year* from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by *accident, mistake or urgent necessity*, he may, instead of proceeding under sections thirty-three and thirty-seven, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of *one anna* only or to a *bill of exchange or promissory note.*

NOTE —Act XVIII, s. 24, cl. (*b*) had also "inadvertency" among other causes. **"Mistake."**—"It is, I think, a moot point whether the plea of ignorance of the law is, under the wording of this section, a valid ground for remission of penalty. Macn. 51.

Endorsement of instruments on which duty has been paid under section 34, 37 or 38.

39. When the duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-four, section thirty-seven or section thirty-eight, the person admitting such instrument in evidence, or the Collector (as the case may be), shall certify by endorsement thereon that the proper duty or (as the case may be) the proper duty and penalty [(stating the amount of each)] have been levied in respect thereof, [and the name and residence of the person paying them.]

Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, [and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :]

[Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section thirty-four shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate :

Provided also that nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.]*

RULING.—Where a Sub-Judge admitted an unstamped document after payment of stamp-duty and penalty under Act XVIII s. 20, and endorsed on it a certificate that the proper stamp had been levied, but found out afterwards that the original omission was owing to an intention to evade payment of stamp-duty: *Held*, that the certificate was not such as was contemplated by s. 20, and did not make the document admissible; and that the Judge ought, under s. 22, to have impounded the document and sent it to the Collector. Prosunno Nath Lahiree *v.* Tripoora Soonduree Dabee, XXIV W. R. 88, 20th May 1875, Macpherson, Officiating C. J., and Birch, J. *N. B.*—But this ruling is of no validity under this Act.

NOTE.—As to proviso. Such certificate is requisite, for in some cases the Collector my direct the detention of the instrument for the purpose of criminal prosecution. Again, such certificate is required only in respect of instruments which have been received in evidence under s. 34, proviso 1st, because in that case the original instrument is kept with the person receiving the same in evidence. See s. 35, para. 1; see Appx. I A, para. 7; see Appx. I C, para. 16.

Prosecution for offence against stamp-law.

40. [The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument:

Proviso.

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an *intention of evading* payment of the proper duty.]

RULING.—A bond contained a stipulation to the effect that as the obligors were urgently in want of money and unable to procure a

* Provided also that no document shall be returned which, by force of the decree, has become void or useless.

stamp, they executed the bond on plain paper, agreeing to make good any penalty the obligees might have to pay in suing them to enforce the obligation. *Held*, on reference by the Small Cause Court Judge to the High Court, that this was not in point of law an agreement to evade the stamp laws, though, as a matter of fact, an intention to evade the stamp laws might have been inferred. Shoshee Bhoosun Banerjee *v.* Tara Chand Kur, &c., XI W. R. 553 (III B. L. R. A. J. 329), 29th May 1869, Peacock, C. J., and Dwarkanath Mitter, J.

NOTES.—(1) Formerly, the levy of a penalty in respect of an instrument was a bar to a criminal prosecution in respect of the same instrument. Now it is not so.—(2) This section expressly enacts that a person shall be deemed to have committed an offence against the Stamp Law when he is proved to have *intentionally* evaded payment of the proper stamp-duty.—(3) Before the passing of this Act the law was uncertain on this point, some of the High Courts ruling that an intention to evade payment of the proper stamp-duty was essential to consititute an offence against the stamp law; others holding the contrary.—(4) The question of intention is a question of fact. See s. 61 Ruls.; see Appx. I A, paras. 3—7; see Appx. I B, para. 27; see Appx. I D, paras. 9 and 26.

Persons paying duty or penalty may recover same in certain cases.

41. [When any duty or penalty has been paid, under section thirty-four, section thirty-seven or section thirty-eight, by any person in respect of an instrument, and by agreement, or under the provisions of section twenty-nine or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section thirty-nine shall be *conclusive evidence* of the matters therein certified.]

RULING.—Plaintiff, suing on an unstamped bond for the recovery of the bond debt together with the amount of the stamp-penalty, *held* that he could not recover the stamp-penalty from the obligor. Garuda Reddi *v.* Gudi Janakayya Garu, I Mad. 124, 20th December 1862, Phillips and Frere, JJ.

NOTES.—(1) A person paying the duty or penalty or both may recover the same by a regular civil suit only when he was not, either by agreement or by law, bound to bear the expense of providing the proper stamp.—(2) The words "or any other enactment in force at the time such instrument was executed" have been subsequently added on the passing of the Amended Bill.—(3) As to the meaning of "conclusive evidence," see s. 37, note (5); see Appx. I A, paras. 4 and 8.

Remission of penalty paid under section 34 or 37.

42. When any penalty is paid under section thirty-four or thirty-seven, the Chief Controlling Revenue Authority may, upon application [in writing made within one year from the date of the payment,] refund such penalty wholly or in part.

NOTES.—(1) The words "application in writing" have been substituted for "petition," used in s. 42 of Act XVIII.—(2) This section prescribes one year as the period of limitation within which an application for remission of penalty should be made to the Chief Controlling Revenue Authority.

Non-liability for loss of instruments sent under section 35.

43. If any instrument sent to a Collector under the second paragraph of section thirty-five be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

Copy may be made of instrument so sent.

[When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person

and authenticated by the person impounding such instrument.]

NOTE.—Para. 2 contains a safe provision, which, if taken advantage of, may turn out useful in case the instrument be lost, destroyed or injured during transmission.

Power of payee to stamp bills, notes and cheques received by him unstamped.

44. When any bill of exchange or promissory note chargeable with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

NOTES.—**(1)** Besides the three classes of instruments, *viz.*, bills of exchange, promissory notes and cheques, s. 26 of the old Act had also "order," which, being covered by the definition of a bill of exchange, was a mere superfluity.—**(2)** The said s. 26 also required presentment to be made to a banker, or person acting as a banker.—**(3)** The rule contained in this section applies only to such bills and notes as are under Sch. I No. 11, cl. (*a*), chargeable with the duty of *one anna* only.—**(4)** **Any cheque,** *i. e.*, a cheque chargeable with stamp-duty. A cheque for an amount *exceeding* Rs. 20 is of this nature, and requires to be stamped with a one anna stamp (Sch. I. No. 19).—**(5)** **"Shall relieve any person,"** *i. e.*, the drawer or maker, as the case may be, of the bill of exchange, cheque or promissory note.—**(6)** **Any penalty**—clearly refers to *criminal* penalty or fine under Chap. VIII, and not to civil penalty under Chap. IV.

CHAPTER V.

REFERENCE AND REVISION.

NOTES.—**(1)** Ss. 45—49 (both inclusive) deal with *reference*, s. 50 with revision.—**(2)** With the view of obtaining from time to time an authoritative construction of the law for the guidance of the courts and public officers concerned in its administration, the Act provides for references being made not only to the *Presidency* High Courts and *by* the Chief Controlling Revenue Authority, as was the case under the old law, but also to the High Court, Allahabad, and the Chief Court of the Panjáb, by the said authority, and to the said authority by the Collector; also to the said Courts by any Court subordinate thereto.—**(3)** The power of reference conferred upon a *Collector* under s. 45 and that of a *Court* under s. 49 are *limited*—in the one case, when the Collector acts under *s. 38* and entertains doubt as to the *amount* of stamp-duty with which any instrument is chargeable; in the other, when the Court acts under *s. 35, proviso 1st*, and entertains a similar doubt. The power of reference conferred upon the *Chief Controlling Revenue Authority*, s. 46, is, on the other hand, of a wider extent. It may be exercised *in any case arising out of this Act.*

Procedure where Collector feels doubt as to duty chargeable.

45. [If any Collector acting under section thirty, section thirty-seven or section thirty-eight feels doubt as to the *amount* of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty (if any) in conformity with such decision.]

Reference by Revenue Authority to High Court.

46. The Chief Controlling Revenue Authority may state any case referred to it under section forty-five or otherwise coming to its notice and refer such case with its own

opinion thereon, if the case arises in the territories for the time being administered by the Governor of Fort Saint George in Council or the Governor of Bombay in Council —to the High Court of Judicature at Madras or Bombay as the case may be: [if it arises in the North-Western Provinces or Oudh—to the High Court of Judicature for the North-Western Provinces: if it arises in the territories for the time being administered by the Lieutenant-Governor of the Panjab—to the Chief Court of the Panjab: if it arises in the Central Provinces—to the High Court of Judicature at Bombay; and if it arises in any other part of British India] to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

RULING.—In a reference case, *held*, that the counsel for the appellant was entitled to begin, and the counsel has the general right to reply; and per Pollock, the Crown has the right to general reply in all cases where the Crown has an interest. Chandos (Marquis) *v.* Commissioners of Inland Revenue, VI Exch. 464; XX L. J., Exch. 269 (F. C. L. 7462).

Power of Court to call for further particulars.

47. If the High Court [or Chief Court] is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Procedure in disposing of reference.

48. The High Court [or Chief Court], upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

Reference by other Courts to High Court.

49. [If any Court *other than* a Court mentioned in section forty-six feels doubt as to the *amount* of duty to be paid in respect of any instrument *under the first proviso to section thirty-four*, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue Authority, he would under section forty-six refer the same, and such Court shall deal with the case as if it had been referred under section forty-six, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

References made under this section, when made by a Court subordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court shall be made through the Court immediately superior.]

NOTE.—The term "High Court" in this section is not used in the sense as defined in the General Clauses' Act. Here it is

restricted to the several High Courts mentioned in s. 46. Thus the Judicial Commissioner of Oudh or of the Central Provinces, although a High Court within the General Clauses' Act, is not a High Court within the meaning of this section. In the corresponding s. 47 of the orignal Bill, the term was used in the sense as defined in the General Clauses' Act.

Revision of certain decisions of Courts regarding the sufficiency of stamps.

50. [When any Court in the exercise of *civil* or *revenue* jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-four, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section thirty-four, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declartion has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under

section thirty-nine, or in section forty, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and penalty) which according to the determination of such Court was payable in respect of the instrument under section thirty-four is paid to the Collector, unless he thinks that the offence was committed with an *intention of evading* payment of the proper duty:

Provided also that, except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section thirty-nine.]

RULINGS.—(1) It is open to an Appellate Court to consider the question whether a document which the court of first instance has declared to be liable to a stamp under Act X of 1862, is properly liable. Subráya Pillai, &c., *v.* Srinivása Pillai; Chella Pillai *v.* Srinivása Pillai; Durga Lál *v.* Srinivása Pillai, III Mad. 71, 10th Feb. 1866, Holloway and Innes, JJ.—(2) Where the objection is taken for the first time in special appeal that a document, which, according to Act X of 1862, ought to have been stamped, has been admitted by both the lower courts unstamped, the High Court is *bound* to take notice of the objection (*although* not one of the grounds set forth in the petition of appeal) and to require payment of the stamp-duty and penalty, or to reject the document. A. Adinaráyana Setti *v.* F. J. V. Minchin, III Mad. 297, 6th April 1867, Scotland, C. J., and Innes, J. *N. B.*—The matter is now one of *discretion*, not of obligation.—(3) Where no application was made to the lower court to receive unstamped

receipts for rent on payment of the stamp-duty and penalty, the Appellate Court held that it was not in a position to order their admission on such payment. Baboo Gour Pershad Singh, &c., *v.* Lálá Nund Lál, VII W. R. 439, 2nd May 1867, Jackson and Markby, JJ.—(4) Where an appellant has not tendered the stamp-duty and penalty on a document which the courts below have held to be insufficiently stamped, the High Court will not allow him to do so in special appeal. Ramkrishna Gopal *v.* Vithu Shivaji, &c., X Bom. 441, 13th Octr. 1873, Melvill and Pinhey, JJ.—(5) Where plaintiff, suing on a document which ought to have been, but was not, stamped, made no attempt to get it stamped by paying the penalty, until the defect was brought to the notice of the High Court by the opposite party on special appeal (both the lower courts having overlooked the defect). *Held*, that he could not be permitted at that stage to pay the penalty and have the document stamped; and that his suit must be dismissed, although he would have been entitled by virtue of the document, but for its not being stamped, to a decree in his favor. Soobharaya Udayan *v.* Muniyappa Udayan, XI M. J. 144, Holloway and Kindersley, JJ. *N. B.*—Under this section, however, a party may be permitted to pay the penalty even on special appeal.

NOTES.—**(1)** This section strictly applies to the case where the order admitting an instrument in evidence is passed by a Court in exercise of its *Civil or Revenue* jurisdiction. Where a like order is passed by any other Court, *e. g.* a Criminal Court, the revisional powers granted by this section cannot be exercised by the Appellate Court.—**(2)** S. 40 of the General Stamp Act provided for revision of certificates and orders of the *Collector* by the *Chief Controlling Revenue Authority*. This section, on the contrary, provides for revision of certain orders of *Civil* and *Revenue* Courts regarding the sufficiency of stamps, the power of revision resting in the *Court* to which an appeal would lie from the decision of such first-mentioned Court.—**(3)** The word "revenue" has been subsequently added on the passing of the Amended Bill. See Appx. I B, para. 29; see Appx. I C, para. 18; see Appx. I D, paras. 10 and 34.

CHAPTER VI.

ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

NOTES.—(1) This Act is in advance of Act XVIII, inasmuch as it provides for a refund not only in cases of (*a*) *spoiled* stamps, and (*b*) stamps *not required for use*, but also in the case of (*c*) *misused* stamps.—**(2)** In the case of *spoiled* stamps, refund *shall* (must) be made (s. 51). In the case of *misused* stamps, refund *may* be made at the option of the Collector (s. 52).*—**(3)** The distinction between *spoiled* and *misused* stamps is apparent from the language of ss. 51 and 52.

Allowance for *spoiled* stamps.

51. Subject to such rules as may be made by the Governor-General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for *impressed* stamps *spoiled* in the cases hereinafter mentioned, namely :—

(*a.*) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person :

(*b.*) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way

* In interpreting statutes, the words "must" and "shall" may, in some cases, be substituted for the word "may," but only for the purpose of giving effect to the intention of the Legislature. In the absence of proof of such intention, the word "may" should be taken as used in its natural, *i. e.*, in a *permissive*, and not in an obligatory, sense. The Delhi and London Bank, Limited, *v.* Orchard, I. L. R. III Cal. 47, 18, 19th April and 14th May 1877, Sir J. W. Colvile, Sir B. Peacock, Sir M. E. Smith and Sir R. P. Collier (P. C.).

negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, [and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :]

(*c.*) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, [provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note :]

(*d.*) The stamp used for any of the following instruments, that is to say :—

(1) [an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law *from the beginning* :]

(2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :

(3) an instrument executed by any party thereto, but which, by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person

to execute the same, [or to advance any money intended to be thereby secured,] cannot be completed so as to effect the intended transaction in the form proposed:

(4) [an instrument executed by any party thereto which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:]

(5) An instrument executed by any party thereto which, [by reason of the refusal of any person to act under the same,] or by the refusal [or non-acceptance] of any office thereby granted, totally fails of the intended purpose:

(6) An instrument executed by any party thereto which becomes *useless* in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

(7) An instrument executed by any party thereto which is inadvertently and undesignedly *spoiled*, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an *executed* instrument—

(*a*) Such instrument is given up to be cancelled:

(*b*) The application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, [except where from unavoidable circumstances any instru-

ment for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India :]

Provided also that, in the case of stamped paper *not having any executed* instrument written thereon, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

NOTES.—Allowance for spoiled stamps can only be made in the case of *impressed* stamps : (a) stands for cl. (1) of s. 46, Act XVIII ; (b) stands for cls. (7) and (8) of the above section; (d)-(1) *e. g.* an instrument containing an agreement which is void under ss. 24—30 of the Indian Contract Act (IX of 1872) ; (d)-(3) stands for cls. 3 and 5 of s. 46, Act XVIII ; (d)-(4) **"Inability to sign"**—as when he is insane or idiot ; (d)-(5) A part of this cl. stands for cl. 4 of s. 46, Act XVIII, which had the word "trust" after "office ;" (d)-(6) corresponds with cl. 6 of the said s. 46. **Proviso**—S. 45 of Act XVIII required an application to be made indiscriminately in all cases within *one year* after the date of *purchasing* the stamped paper. See Act X of 1862, s. 4, cl. ii.; see Appx. I B, para. 33 ; see Appx. I C, para. 20.

Allowance for *misused* stamps.

52. [When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under section fourteen owing to such instrument having been written in contravention of the

provisions of section twelve, the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.]

Allowance under sections 51 and 52 how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof *(a)* other stamps of the same description and value, or, *(b)* if required, and he thinks fit, stamps of any other description to the same amount in value, or *(c)* at his discretion, the same value in money, [deducting one anna for each rupee or fraction of a rupee.]

NOTE.—Formerly in cases of *refund* any discount originally allowed by Government was deducted from the amount refunded; and in cases of *renewal* the value of the paper of the new stamps, one anna, a sheet was to be paid for by the person to whom such paper was delivered. Macn. 64, Oudh Comp., paras. 41 and 42.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bonâ fide* intention to use it, and that he has paid the full price thereof, and

that it was so purchased within the period of six months next preceding the date on which it is so delivered.

NOTE.—See Appx. I C, para. 24; see Appx. I D, paras. 27 and 28.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

Powers to make rules relating to sale of stamps.

55. The Local Government, [subject to the control of the Governor-General in Council,] may make rules consistent herewith for regulating the [supply] and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the [duties] and remuneration of such persons.

NOTE.—This is the only section throughout the Act under which the Local Government has been invested with a certain power, which power can be exercised only subject to the control of the Governor-General in Council. It is the Governor-General in Council that is to make rules to carry out generally the purposes of this Act. See s. 8 and s. 9, cl. *(b)*.

Power to make rules generally to carry out Act.

56. [The Governor-General in Council may make rules consistent herewith to carry out generally the purposes of this Act.]

Certain powers exerciseable from time to time.

57. [All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time as occasion requires.]

Publication of rules.

All rules made under this Act other than rules made under section fifty-five shall be published in the [*Gazette of India*,] and all rules

made under section fifty-five shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

Obligation to give receipt in certain cases.

58. Any person receiving any money *exceeding twenty rupees* in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value shall, *on demand* by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

NOTES.—(1) **"Any person receiving"**—*i. e.*, whether in the capacity of a principal or an agent.—(2) **"Shall give."** It is *obligatory* on the person receiving the money, &c, to give a duly stamped receipt to the person paying the same, provided the latter *demands* it. Such was the law before, and so it is now.—(3) Non-compliance with the provision of this section is an offence punishable under s. 64. See Appx. I A, para. 19; see Appx. I B, para. 34; see Appx. I D, para. 27.

Saving as to Court-fees.

59. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

NOTE.—The law relating to Court-fees now in force is Act VII of 1870

Act to be translated, indexed and sold cheaply.

60. Every Local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

NOTE.—In the punishment cls. of this Chap. the words " which may extend to" have been substituted for " not exceeding."

Penalty for executing, &c., instrument not duly stamped.

61. Any person drawing, making, issuing, endorsing or transferring, or signing [otherwise than as a witness,] or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,

any person executing or signing *otherwise than as a witness* any other instrument chargeable with duty without the same being duly stamped, and

[any person voting or attempting to vote under any proxy not duly stamped,]

shall for every such offence be punished with fine which may extend to five hundred rupees :

[Provided that, when any penalty has been paid in respect of any instrument under section thirty-four, section thirty-seven or section fifty, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

RULINGS.—(1) *Held* that the mere engrossing of a deed on unstamped paper does not constitute an offence under s. 3 of Act X of 1862. Reg. *v.* Joti bin Satu, &c., I Bom. (Cr. C.) 37 ; 12th Aug. 1863, Newton and Tucker, JJ. Nor does the signing such a deed *as a witness.* Reg. *v.* Jetha Moti, &c., and Reg. *v.* Virgi Kuvarji, II Bom. (Cr. C.) 129, 16th March 1865, Couch and Warden, JJ.—

(2) *Attesting* witnesses and persons who *draft* documents and note the fact with their signatures at the foot do not come within the words "make, execute, sign or be a party to," used in s. 3 of Act X of 1862, and are therefore not punishable under it. III Mad. Appx. 27, 15th Feb. 1867.—(3) *Held* that *intention to evade* payment of stamp-duty is not an essential ingredient in the offence described by s. 29, Act XVIII, and that the donor under a deed insufficiently stamped was properly convicted, but that the donee had committed no offence under the section. VI Mad. Appx. 5, 28th Nov. 1870. *N. B.*—But see Rul. (6) below.—(4) If an instrument of the nature of a promissory note or the like, and as such liable to stamp, is not duly stamped, the person subject to penalty is the person who *makes* it, and not the person in whose favor it is made. The Queen *v.* Nadi Chand Poddar, XXIV W. R. Crim. Ruls. 1, 29th April 1875, L. S. Jackson and MacDonell, JJ.—(5) The *maker* of an unstamped receipt is punishable, but the acceptor is not punishable unless it can be shown that he *abetted* the making of the receipt. *In re* Shambhu Singh, Raghubar Pande and Umrao Pande, Select Case No. XXXIII, dated 1st April 1876, by Charles Currie, Judl. Commissioner, Oudh.—(6) *Held* that a Magistrate is bound, for the purpose of ascertaining whether any and what penalty should be imposed, to consider whether a person prosecuted under s. 29, Act XVIII, had any *intention to defraud* by *evading* payment of stamp-duty. The Empress *v.* Dwarkanath Chowdhry, &c., I. L. R. II Cal. 399, 22nd Jan. 1877, Garth, C. J., Kemp, Macpherson, Markby and Ainslie, JJ. (F. B.)

NOTES.—(1) After "any person," s. 29, Act XVIII, had "or firm." These words were superfluous, inasmuch as the word "person" included a body of persons collectively. See s. 3, cl. (21), n. (3).—(2) The amount of fine has been raised from Rs. 100 to Rs. 500.—(3) Subject to s. 67, the person *in whose favor* an instrument not duly stamped is executed is not punishable. Macn. 56. Cl. 2 of this section applies to the *executant* as distinguished from the writer or scribe of an instrument not duly stamped. Macn. 57. The writer may, however, be punished under the latter

clause of s. 67. See notes to s. 40; see Appx. I B, para. 36; see Appx. I D, paras. 9 and 26.

Penalty for failure to cancel adhesive stamp.

62. Any person required by section eleven to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section shall be punished with fine which may extend to one hundred rupees.

NOTE.—A person failing to cancel an adhesive stamp affixed to an instrument *not chargeable* with stamp-duty commits no offence, inasmuch as the obligation imposed by s. 11 in respect of cancellation is confined to those instruments alone which *are chargeable* with duty.

Penalty for omission to comply with provisions of section 27.

63. Any person who, [*with intent to defraud* the Government of any duty,]

(*a*) executes any instrument in which all the facts and circumstances required by section twenty-seven to be set forth in such instrument are not fully and truly set forth, or

(*b*) being employed or concerned in or about the preparation of any instrument, *neglects or omits*, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

NOTE.—See Appx. I B, para. 37.

Penalty for refusal to give receipt and for devices to evade duty on receipts.

64. Any person who, being required under section fifty-eight to give a receipt, refuses [or neglects] to give the same, [or who, *with intent to defraud* the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the

money or property paid or delivered,] shall be punished with fine which may extend to one hundred rupees.

NOTE.—Even *neglecting* to give a receipt is hereby made punishable.

65. [Every person who—

(*a*) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

Penalty for not making out policy.

(*b*) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy,

Or making, &c., any policy not duly stamped.

shall be punished with fine which may extend to two hundred rupees.]

66. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

NOTES.—(1) S. 32 of Act XVIII had the words "within British India" before "a bill of exchange." The omission of these words from

the section appears to have the effect of extending its provisions to foreign bills and policies. But how is fine to be realized from persons residing in foreign territories and committing an offence under this section? The omission seems, however, to have been caused by mere oversight.—(2) Notice that as regards a policy of insurance, this section is confined to the case of sea-insurance alone.

Penalty for post-dating bills, &c.;

67. [Whoever, *with intent to defraud* the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever, *knowing* that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same,

for other devices to defraud the revenue.

and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force,

shall be punished with fine which may extend to one thousand rupees.]

NOTE.—See notes (1) and (2) to No. 11 *(b)* and *(c)*, Sch. I; see Appx. I C, para. 23.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

68. Any person appointed to sell stamps who disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

NOTES.—(1) The corresponding s. 48 of Act XVIII had the word

"simple" before imprisonment. This section omits the word. Hence imprisonment may now be either simple or rigorous. See s. 3, cl. (21), n. (10.)—(2) Again, Act XVIII made it an offence only when the licensed seller *knowingly* disobeyed the rules. Now the word "knowingly" has been withdrawn.

Institution and conduct of prosecutions.

69. No prosecution in respect of any offence punishable under [this Act,] or the General Stamp Act, 1869, [or any Act thereby repealed,] shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

[The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may *stay* any such prosecution or *compound* any such offence.]

RULINGS.—(1) Conviction and sentence under s. 3 of Act X of 1862 reversed, because no complaint had been made before the trying Magistrate. Reg. *v.* Bái Dirali, V Bom. (Cr. C.) 48, 18th June 1868, Couch, C. J., and Newton, J.—(2) An application was made to a Collector, under s. 50, cl. 2, Act X of 1862, to replace a damaged stamp by a new one. As it appeared the stamp had been tampered with for fraudulent purposes, the Collector made over the parties to the Magistrate for trial. *Held*, that the document not being given in evidence in any proceeding in Court, the Collector was not bound to proceed under ss. 169 and 171 of the Criminal Procedure Code. Queen *v.* Gour Mohan Sen, III B. L. R. (A. Cr.) 6, 5th May 1869, Norman and E. Jackson, JJ. —(3) A prosecution, under s. 3 of Act X of 1862 not having been authorized by the Collector of the Stamp Revenue of the District, or any other officer specially authorized by the Government in that behalf, is, under s. 52 of that Act, altogether irregular. The Queen *v.* Adjoodhya Pershad, II N. W. P. 188, 13th May 1870, Spankie J.—(4) That which the Magistrate has to adjudicate upon, on a prosecution coming before him under s. 43 of Act XVIII is,

whether an offence against the Act has been committed, and whether the prosecution has been brought before him by the proper officer. Any person who makes himself liable by committing an offence within the terms of s. 29 and the following sections, and who is prosecuted by the Collector, or other officer duly empowered, may be convicted by the Magistrate under s. 44. The Queen *v.* Nadichand Poddar, XXIV W. R. (Cr. Ruls.) 1, 29th April 1875, L. S. Jackson and MacDonell, JJ.

Jurisdiction of Magistrates.

70. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

RULINGS.—(1) The Magistrate of the District should not himself try a case in which he instituted the prosecution as Collector. The Queen *v.* Nadichand Poddar, XXIV W. R. (Cr. Ruls.) 1, 29th April 1875, L. S. Jackson and MacDonell, JJ. (2) A Magistrate who has been authorized by the Collector of a district, under s. 43 of the Stamp Act, to prosecute offenders against the stamp laws, is not competent also to try persons whom he prosecutes. The Collector should appoint some person other than a Magistrate to conduct the prosecutions. The Empress *v.* Gangadhur Bhungo, &c., I. L. R. III Cal. 622, 16th April 1878, Markby and Prinsep, JJ.

NOTE.—See Appx. I C, para. 25.

Place of trial.

71. [Every such offence committed in respect of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to criminal procedure for the time being in force.]

NOTE.—This section treats of *venue*, *i. e.*, the place of trying offences under this Act. The following sections of the Criminal Procedure Code may be usefully studied.—"Every offence shall be inquired into, and, if tried by a Magistrate, shall be tried in the district in which it was committed. If tried by a Court of Session, it shall be tried by

that Court of Session to which the Magistrate commits. Magistrates shall ordinarily commit to the Court of Session for the Sessions Division in which the district to which they are appointed is situated; but the Local Government may direct that any cases or class of cases committed in any district may be tried in any Sessions Division.—S. 63. Whenever it appears to the High Court that such order will promote the ends of justice, or tend to the general convenience of the parties or witnesses, it may direct the transfer of any particular criminal case, or appeal, or class of cases or appeals from a Criminal Court, subordinate to its authority, to any other such Criminal Court of equal or superior jurisdiction, or may order that any offence shall be inquired into or tried in any district or division of a district, other than that in which the offence has been committed, or that it shall be tried before itself. If the High Court withdraws any case from any other Court for trial before itself, it shall observe the same procedure which that Court would have observed if the case had not been so withdrawn. Provided that the orders issued under this section shall not be repugnant to orders issued by the Local Government under the last preceding section.—S. 64. When a person is accused of the commission of any offence by reason of anything which has been done, or of anything which has been omitted to be done, and of any consequence which has ensued, such offence may be inquired into or tried in any district in which any such thing has been done, or omitted to be done, or any such consequence has ensued.—S. 65. When an act is an offence by reason of its relation to any other Act which is also an offence, a charge of the first mentioned offence, may be inquired into and tried either in the district in which it happened or in the district in which the offence, with which it was so connected, happened. **Illustration.**—*(a)* A charge of abetment may be inquired into and tried either in the district in which the abetment was committed, or in the district in which the offence abetted was committed.—S. 66. When it is uncertain in which of several districts an offence was committed: or where an offence is committed partly in one district and partly in another: or where the offence is a continuing one and continues to be committed in more districts than one: or where it consists of several acts done in different districts, it may be inquired into and tried in any one of any of such districts. **Illustrations.**—*(a)* An offence committed on a journey or voyage may be inquired into and tried in any district through which the person by whom the offence

was committed, or the person against whom, or the thing in respect of which, the offence was committed, passed in the course of that journey or voyage. (*b*) An offence committed near the boundary between two districts may be inquired into and tried in either.—S. 67. See Appx. I B, para. 38.

Operation of other laws not barred.

72. [Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it :

Provided that no person shall be punished *twice* for the *same* offence.]

NOTES.—(1) See ss. 255—263 (both inclusive) of the Indian Penal Code ; see s. 460 Crim. P. C. (Act X of 1872).—(2) The proviso is based on the maxim *Nemo debet bis vexari, si constat curiae quod sit pro una et eadem causa, i. e.*, no one ought to be twice punished if it be proved to the Court that it be for one and the same cause.

SCHEDULE I.

N.B.—In the left hand column, the Roman figures denote the Nos. of Schedules, and the Arabic ones, the corresponding Nos. of Articles, used in Act XVIII.

NOTES.—In respect of the *nature* of stamp-duty, instruments mentioned in Sch. I may be divided into three classes:—*(a)* those chargeable with *fixed* duties only, as Nos. 1, 3, &c.; *(b)* those chargeable with *ad valorem* duties only, as Nos. 13, 21, &c.; and *(c)* those chargeable partly with *ad valorem* and partly with fixed duties. Instruments of this class are described in Nos. 10, 14, 53, 54, 59 and 60 *(b)*. See Appx. I A, para. 13; see Appx. I B, para. 39; see Appx. I D., paras. 11 and 12.

	Description of Instrument.	Proper Stamp-duty.
II 5 ...	1. ACKNOWLEDGMENT of a debt *exceeding* twenty rupees in amount [or value, written or signed by or on behalf of a debtor or in order to supply evidence of such debt]	

	in any book [(other than a banker's pass-book)] or on a separate piece of paper, [when such book or paper is left in the creditor's possession]	One anna.

RULINGS.—(1) Where a suit is laid on a *hat-chitta* signed as an adjusted balance and not for settlement of accounts, the *hat-chitta* must be stamped. Moonshi Rajendronarain, &c., *v.* Rusickanand Shah, &c., S. D. A., p. 31, 19th January 1852.—(2) Suit for balance on adjustment of account dismissed, as the khata signed by the defendants bore no stamp. Ganesh Chandar Shah, &c., *v.* Bindrabun Roy, &c., S. D. A., 784; Index to ditto Tit. Stamp, para. 46, 30th August 1853.—(3) Where two parties having dealings think it necessary to inspect the state of accounts between them, and the debtor inspects the books of the creditor and *signs* them in acknowledgment of what is due from him, he may be sued on such settlement of account without a bond executed on stamp paper. Grindra Coomar Dutt Chowdhry *v.* Mohessur Bhuttacharjee, XIX W. R. 246, 13th March 1873, Markby and Birch, JJ.—(4) Defendant *sealed* a balance of Rs. 233-4-6 against himself in plaintiff's book. *Held*, that the entry was admissible in evidence though unstamped, and Sch. II, para. 5, of Act XVIII did not apply. Kalu *v.* Basantamal, VIII Punj. 54, No. 33, 5th May 1873, Lindsay and Wilkinson, JJ.—(5) Where the defendant wrote an

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

acknowledgment of a debt in plaintiff's account-book, and the entry was not stamped,—*held* that though, under Act XVIII, Sch. II, para. 5, the acknowledgment was not admissible against the defendant, the book itself was admissible as corroborative evidence of plaintiff's claim. Devi Ditta *v.* Mian Sing, IX Punj. 166, No. 43, 9th June 1874, Boulnois and Thornton, JJ.—(6) A letter containing an admission does not require a stamp before it can be admitted as evidence. Situl Pershad *v.* Monohur Doss, &c., XXIII W. R. 325, 8th March 1875, Macpherson, Offg. C. J., and Pontifex, J.—(7) A *hat-chitta*, drawn up by only one of two parties to a money transaction, and purporting to represent the balance of accounts between them, but not assented to in any way by the other party, is not such a document as is contemplated by Art. 5, Sch. II, Act XVIII, and does not require to be stamped. Koonjo Mohun Doss, &c., *v.* Krishna Chunder Shaha, &c., XXV W. R. 361, 3rd May 1876, L. S. Jackson and MacDonell, JJ.—(8) An adjustment of account is not admissible in evidence unless stamped with a one-anna stamp. The fact that it appears on the back of a bond does not bring it under exceptive cl. 3, s. 15, Act XVIII. Tarinee Churn Nundy *v.* Shaikh Abdur Rohoman, &c., II Cal. L. R. 346, 17th April 1878, Mitter and Macpherson, JJ., on a reference from the Sudder Moonsiff of Rungpore.—(9) Although the intention of the parties in requiring the signature or seal of the borrower to the entries in the *hat-chitta* of each sum borrowed is to secure an acknowledgment that the sums have been advanced, such entries, where they are not detached from the account of which they form part, are not such notes or memoranda written in a book as require to be stamped under Sch. II, No. 5, Act

XVIII. Brojender Coomar Roy Chowdhry *v.* Sreemutty Brommomoyee Chowdhrain, III Cal. L. R. 520, 11th December 1878, White and Mitter, JJ.

NOTES.—(1) In Act XVIII this instrument was described as "Note or Memorandum."—(2) The corresponding No. 5, Sch. II of Act XVIII was vaguely worded and differently construed. The author of the Oudh Compendium, in his note to para. 59, expressed an opinion that for the purposes of the said No. it was not necessary that the account should be signed by the obligor, or even be admitted by him as correct, and that the striking of a balance was all that was required. Mr. Macnaughten, on the other hand, in his note No. 79, declared that the acknowledgment of the debt or balanced account by the obligor was essential. This latter view has been adopted by the Legislature and put in words clearly expressive of that view.—(3) **"In amount or value"**—*i. e.*, whether the debt consist of money or other property. In Act XVIII, the word "value" was absent.—(4) **"Written."**—For the meaning of the word see s. 3, cl. (21).—(5) **"Signed."**—Nowhere defined in the Act. Signature means the name of any person written with his own hand in order to signify that the writing which precedes agrees with his wishes or intentions. It includes the affixing of a mark, when the person making the mark is unable to write his name. Act III of 1877, s. 3, and Act X of 1877, s. 2, may be referred to.—(6) **"By debtor"**—*i. e.*, *personally* by him.—(7) **"On behalf of a debtor"**—*i. e.*, by a person who can, by such writing or signature, bind the debtor. When can one person so bind another cannot be reduced to any fixed rules, but must be gathered from the facts and circumstances of each particular case. Chap. X (Agency) of the Contract Act (IX of 1872) may be usefully studied on the subject. The acknowledgment of a debt by a patwari on behalf of his zemindar, or by the head of a family for his co-parceners, may, according to circumstances, be sufficient for the purposes of this No. An acknowledgment written by a stranger at the request and direction of the debtor who, after fully understanding the nature of the transaction and with his free consent, delivers the same to the creditor to be kept by him as evidence of the transaction, falls within this No.—(8) **"Pass-book"**—*i. e.*, a book in which a trader enters articles bought on credit, and then *passes*

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

or sends it to the purchaser for his information.—(9) **"Creditor's possession"**—would, on liberal construction, include the possession of a person authorized to receive such book or paper on account of the creditor, such as gomashta, member of the family, putwari, &c. (10) When a debt consists of various items, there must be an *adjustment* of accounts. The mere drawing up of accounts without being assented to by the debtor is not sufficient. —(11) To bring an instrument within the description of this No., it is necessary—1*st*, that the acknowledgment of the debt *exceed* Rs. 20. Under Act XVIII, however, the instrument was liable to stamp duty even when it amounted to exactly Rs. 20; 2*nd*, that the acknowledgment be *written* or *signed* by or on behalf of the debtor in order to supply evidence of such debt; 3*rd*, that the fact of the writing or signature appear in a book (other than a banker's pass-book) or on a separate paper; 4*th*, that such book or paper be left in the creditor's possession.—(12) For the purposes of this No. it may be laid down as a general rule that the acknowledgment must be such as to constitute a new binding transaction between a debtor and his creditor. See Appx. I B, para. 51 †, ‡; see Appx. I C, para. 26.

2. ADMINISTRATION-BOND		The same duty as a Security-Bond (No. 14.)

NOTES.—(1) An administration-bond was formerly subject to a *fixed* duty of Rs. 8, first under schedule annexed to the Indian Succession Act (X of 1865), and then under the Court-Fees' Act (VII of 1870), Sch. II, Art. 16. Now it has been rightly transferred to the Stamp Act that treats of *documentary* stamps, and properly charged with

an *ad valorem* duty as a security-bond.—(2) An administration-bond is nowhere defined in the Act. An explanation of the term may, therefore, be sought in the Indian Succession Act, s. 256, which enacts that "every person to whom any grant of administration shall be committed shall give a bond to the Judge of the District Court to enure for the benefit of the Judge for the time being, with one or more surety or sureties, engaging for the due collection, getting in and administering the estate of the deceased, which bond shall be in such form as the Judge shall from time to time by any general or special order direct."

| ADOPTION-DEED ... See *Instrument No.* 38. |

NOTE.—An Adoption-deed is not the same thing as an authority to adopt. While the former instrument is executed by an adoptive father in favor of the son adopted, the latter is executed by a husband in favor of his wife authorizing her to adopt a son in his name. Although the two instruments thus differ from each other, yet, for the sake of reference, the Legislature appear to have used adoption-deed here in the sense of authority to adopt. It is not intended to charge an adoption-deed with the duty prescribed for authority to adopt, —1*st*, because we do not find here in the second column, as we do in Nos. 2, 4, &c., such words as "the same duty as an Instrument conferring or purporting to confer an authority to adopt (No. 38);" and 2*ndly*, because it (adoption-deed) is not numbered. See Apprenticeship-deed, Authority to Adopt, and Dissolution of Partnership. An adoption-deed is, I understand, still exempt from stamp-duty, as it was under the old law. See s. 5, Rul. (4).

II 14 ...	3. AFFIDAVIT or declaration in writing on oath or affirmation	

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	made before a person authorized by law to administer an oath ... ... *See Exemptions, Schedule II (No. 1).*	One rupee.

NOTES.—(1) After "affidavit" Act XVIII had "not made for the immediate purpose of being produced in any court," which words implied an exemption in the case of an affidavit made for the immediate purpose. . . . . This exemption in now transferred to Sch. II, No. 1, cl. *(b)* of this Act.—(2) **"Person authorized by law to administer an oath."**—The following courts and persons are authorized to administer, by themselves or by an officer empowered by them in this behalf, oaths and affirmations in discharge of the duties or in exercise of the powers imposed or conferred upon them respectively by law :—*(a)* All courts and persons having by law or consent of parties authority to receive evidence; *(b)* The commanding officer of any military station occupied by troops in the service of Her Majesty; Provided 1. That the oath or affirmation be administered within the limits of the station; and 2, that the oath or affirmation be such as a Justice of the Peace is competent to administer in British India.—The Indian Oaths Act (X of 1873), s. 4.

s. 3 cl. (15)	4. AGREEMENT TO LEASE		The same duty as a Lease (No. 39).

NOTE.—See note (3) to s. 3, cl. (12).

II 3	5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT ...	(*a*) If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange ...	One anna.
		(*b*) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in	

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
See Exemptions, Schedule II (No. 2).	other land in exchange for the right so relinquished ...	Four annas.
	(*c*) If not otherwise provided for by this Act	Eight annas.

RULINGS.—(1) An agreement signed by the plaintiff only is, as against him, valid in point of law as an agreement, and must therefore be stamped. Hughes *v.* Budd, VIII D. P. C. 478; IV Jur. 654, B. C. (F. C. L. 7429).—(2) The trustees of a free school drew up rules for the government of the school, prescribing also the terms upon which the master should hold or be dismissed from his office. These were signed by the trustees and by the master, who was already in office, and were produced by the trustees on the trial of a cause between them and the master (then dismissed), as "rules agreed upon at a meeting of the trustees":—*Held*, admissible without being stamped as an *agreement*. Browne *v.* Dawson, IV P. and D. 355 ; XII A. and E. 624 (F. C. L. 7429).—(3) A *resolution* of a company or an association, for the appointment of a clerk or a secretary, at a certain salary, is *not* an *agreement* or a minute, or a memorandum of an agreement, that need be stamped. Vaughton *v.* Brine, I Scott, N. R. 258 ; I M. and G. 359.

(F. C. L. 7429).—(4) A minute of a resolution entered in the books of a joint stock company, for the acceptance of a tender for work to be done for the company, is not a minute or a memorandum of an agreement that need be stamped. Lucas *v.* Beach, I Scott, N. R. 350 ; I M. and G. 417 (F. C. L. 7429).—(5) But a minute of a resolution, which purported, on the face of it, to be an agreement that the plaintiff should have an additional sum for the extra trouble imposed on him by a deviation from the original line of road, and which was read over to the plaintiff and was assented to by him, requires an agreement-stamp, *per* Rolfe, B., at Nisi Prius. *Ib.*—(6) An instrument by which a party promises to pay £65, and also all such other sums as by reference to his books he owed to another, with interest, requires an agreement-stamp. Smith *v.* Nightingale, II Stark. 375 ; Ellenborough (F. C. L. 7430).—(7) A contract in writing, by which after reciting that A had purchased a piece of ground, with four messuages thereon built, in one of which the plaintiff resided, it was agreed that the plaintiff should continue to reside therein during the residue of A's term therein, provided the plaintiff should so long live, paying the rent of 1*s.*, and in the event of the plaintiff's dying during the term, leaving his wife him surviving, A agreed to allow her to reside therein on the same terms ; and A further agreed to assign all his interest in the premises so purchased to the plaintiff, on payment within seven years of £140, together with all expenses :—*Held*, in an action by the plaintiff for breach of the agreement to assign the premises, that a *lease*-stamp was not sufficient, and that an *agreement*-stamp was also necessary. Lovelock *v.* Franklyn, VIII Q. B. 371 ; X Jur. 246 ; XV L. J., Q. B. 146 (F. C. L. 7430). —(8) Where a *proposal* was made in writing by A to let a piece of land to B on certain terms contained in a written agreement between B and C, and A afterwards agreed by parol that B should have the land upon the terms proposed :—*Held*, that the original proposal was receivable without a stamp. Drant *v.* Brown, V D. and R. 582 ; III B. and C. 665. And see Edgar *v.* Blick, I Stark. 464 ; Turner *v.* Power, M. and M. 131 ; VII B. and C. 625 (F. C. L. 7431).—(9) Where a proposal made orally is assented to

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

in writing, the latter being evidence of an agreement, is not admissible without a stamp ; as, where it is written by the defendant and signed by the plaintiff. Hegarty *v.* Milne, XIV C. B. 627 ; XVIII Jur. 496 ; XXIII L. J., C. P. 151 (F. C. L. 7431).—(10) A manager of a theatre wrote to an actor, offering him an engagement, at a weekly salary of £2. Some months afterwards the manager wrote to the actor, stating that his services will be no longer required, unless he would accept 30*s.* a week only, for the summer season. The manager, however, subsequently wrote to the actor as follows :—" I have received your letter, and, on re-consideration, will give you the same terms (£2) per week for the summer season." In an action for the amount of his salary as an actor at the theatre :—*Held,* that the letters were only proposals, and did not require a stamp. Hudspeth *v.* Yarnold, XIV Jur. 578 ; XIX L. J., C. P. 321 (F. C. L. 7431).—(11) In an action by a schoolmaster for a sum of money in lieu of three months' notice of the removal of the defendant's sons from school, it appeared that the defendant's agent, having expressed a wish to place the defendant's sons under the plaintiff's care received from the latter a prospectus, which stated that the terms were 60 guineas per annum, and that three months' notice, or payment, was required previously to the removal of a pupil. The plaintiff, at the time of delivering the prospectus, agreed, verbally, that the boys should be charged for at the rate of 50 guineas per annum each. The boys were thereupon sent to the plaintiff's and were taken away without the stipulated notice :—*Held,* that the prospectus was a *proposal,* and not an agreement, and that no stamp was necessary. Clay *v.* Crofts, XX L. J., Exch. 361 (F. C. L. 7431).—(12) The defendant directed the plaintiff,

who was possessed of a patent for furnaces, to send him "a license to use two of his patent furnaces, to be applied to a single plate, &c., for £25 as agreed ; the engineers' or furnace-builders' time, to superintend or fix the above order, to be paid six shillings a day :"—*Held*, an agreement, and not a mere proposal. Chanter *v.* Dickinson, II D. N. S. 838 ; VI Scott, N. R. 182 ; V M. and G. 253 ; VII Jur. 89 ; XII L. J., C. P. 147 (F. C. L. 7431-32).—**(13)** If, after two parties have orally agreed to certain terms, one of them desires that they shall be put into writing, and the other writes them out in the form of a proposal, which is orally accepted, this does not require a stamp as an agreement. Laing *v.* Smith, III F. and F. 97 ; Bramwell (F. C. L. 7432).—**(14)** A's attorney gives B a written authority to pay money for A. This authority does not require a stamp, either as an agreement or as a power-of-attorney. Parker *v.* Dubois, VII C. and P. 406 ; I M. and W. 30 ; I Gale 366 (F. C. L. 7434).—**(15)** *a*. Where an agreement refers to another document, so that the two papers, in fact, form only one agreement, it is sufficient if one of the papers only bears an agreement stamp. Peate *v.* Dicken, I C., M. and R. 422 ; V Tyr. 116 (F. C. L. 7446.)—**(15)** *b*. A document in which A *agrees* to sell all the "kunkur" in his land to B at a certain rate is *not a conveyance*, coming under Art. 25, Sch. A, Act X of 1862, but is an *agreement* under Art. 1 to execute a regular conveyance. I Punj. S. C. C. 1, No. 2, 12th January 1866.—**(16)** An agreement to supply cotton in consideration of a sum of money received should be stamped under Art. 4, and not under Art. 15, Sch. A, Act X of 1862. Shamsuddin Sultan *v.* Ramji Bhika, V Bom. (A. J.) 151, 1st October 1868. Warden and Gibbs, JJ.—**(17)** A contract taken by the Department of Public Works for the execution of works falls within Art. 11, Sch. II, Act XVIII, and must bear a stamp of eight annas. Anonymous, XIII W. R. 353, 20th April 1870, Norman, Phear, and Dwarkanath Mitter, JJ.—**(18)** The plaintiffs drafted the following letter, dated 5th June 1871, and sent it to the defendant for signature :—"I have this day sold to you 500 to 700 cases of first quality of hogs' lard of my manufacture and mark, at Rs. 43 per case of 8

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

tins of 10 seers each, or 2 bazar maunds nett, as usual ; delivery to be given and taken in all twelve months, as it is prepared, by instalments of 40 to 60 cases at a time from my manufactory, commencing from this day. Cash on delivery of each lot. I engage not to sell my hogs' lard to any party besides yourselves ; nor to make any shipments during the term of this contract without first obtaining your consent in writing, or I will render myself liable to yourselves to a penalty of Rs. 5,000 by way of liquidated damages, without prejudice to your other rights. Should I fail to deliver the hogs' lard to you, according to this contract, and should you fail to take delivery in any month of any of the instalments of hogs' lard when ready, and after I have given you notice in writing, you must render yourselves similarly liable to a penalty of Rs. 5,000, as and by way of liquidated damages." This letter was signed by the defendant, and, as the plaintiffs alleged, formed the contract between them. The letter bore a stamp of one anna. In an action for breach of the contract, it was tendered in evidence by the plaintiffs, and objection was taken to it that it was insufficiently stamped, and it required an *ad valorem* stamp, as being a bond for the payment of money under Act XVIII of 1869, Sch. I, Art. 5: *Held*, it was a document which required an 8-anna stamp under Art. 11, Sch. II, Act XVIII, and the document was admitted on payment of the stamp and penalty. Robert and Charriol *v.* C. G. M. Shircore, VII B. L. R. (O. J.) 510, 17th August 1871, Phear, J.—(19) An instrument in the following words which acknowledged receipt of a sum of money and provided for the payment of interest at a specified rate per mensem was held to be neither a bond nor a promissory note, but an *agreement* falling

within Act XVIII, Sch. II, Art. 11:—"Received from Memshahb the sum of Company's forty rupees, and I give interest for one month, two rupees." Mrs. A. Ferrier *v.* Ram Kalpa Ghose, XXIII W. R. 403, 24th March 1875, Glover and Romesh Chunder Mitter, JJ.—(20) An *agreement* to have a deed of partition drawn up in a particular form can be put in, *unstamped*, as evidence of the intention of the parties. Nem Roy *v.* Lalmun Roy, &c., XXV W. R. 376, 9th June 1876, Ainslie and Birch, JJ. —(21) In April 1873, when M applied to the plaintiffs for money, the plaintiffs wrote to M that they would make advances to the extent of Rs. 50,000, upon his assigning to them and giving them a first charge upon the first 250 maunds of indigo *to be* manufactured in the season, and they enclosed a form of assignment for M's signature, which he duly signed and returned to the plaintiffs. This document bore a Rs. 2 stamp. Subsequently, in September and October, M obtained further advances from the plaintiffs in respect of other indigo, giving them similar letters of assignment which also bore Rs. 2 stamp: *Held*, that the letters of assignment to the plaintiffs were not mortgages within the definition of the Stamp Act XVIII, and that the proper stamp to be affixed to such documents is a stamp of 8 annas. Moran, &c., *v.* Mittu Bibee, &c., I L. R. II Cal. 54, 16th, 17th and 21st August, and 15th September 1876, Garth, C. J., and Macpherson, J.—(22) The appointment of an umpire made in writing by two arbitrators requires no stamp.—Routledge *v.* Thornton, 4 Taunt. 704. See Rul. (2) to s. 3, cl. (4); see s. 3, cls. (11) and (19), and notes thereto; see No. 4.

NOTES.—(1) The corresponding No. 11, Sch. II, Act XVIII had the following proviso annexed thereto:—"Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any *one* of such letters shall be stamped as an agreement."—(2) An agreement for the hire of a tug-steamer, being excepted from the definition of charter-party (No.

SCHEDULE I.—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	18), and not being exempted under Sch. II, must be stamped under the general cl. *(c)* of this No.—(3) "No *award* or *agreement* made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liuble to pay any fee for a *copy* of the same."—S. 57 of the Land Acquisition Act (X of 1870).	
II 35 ...	6. APPOINTMENT, in execution of a power, whether of trustees or of property moveable or immoveable, where made by any writing *not being a Will*	Fifteen rupees.
	NOTE.—Where a man is invested with power to determine the disposition of property of which he is not the owner, he is said to have power to appoint such property.—Act X of 1865, s. 56, Expla.	
I 21 ...	7. APPRAISEMENT or valuation [made other-	

	wise than under an order of the Court in the course of a suit]... ... ... *See Exemptions, Schedule II (Nos. 3 and 4).*	The same duty as an award (No. 10).

NOTE.—After "Valuation," Sch. I, No. 21 of the old Act had "of any property or of any interest therein, or of the annual or monthly value thereof, or of any repairs wanted, or of the materials used or to be used in any building, or of any artificer's work." See Appx. I A, para. 20.

	APPRENTICESHIP DEED ...	See *Instrument, No.* 31.
II 33 ...	8. ARTICLES OF ASSOCIATION OF A COMPANY	Twenty-five rupees.

NOTE.—**"Articles of Association"** prescribe the regulations and conditions of a company, providing such matters as the number of its members, the amount of its capital, general meetings, votes, powers and elections of directors, business of the company, accounts, winding up of its affairs, &c.—See ss. 6 to 13, Act X of 1866; see Appx. I B, para. 49.

SCHEDULE I.—(*Continued.*)

	Description of Instrument.	Proper Stamp-duty.
II 41 ...	9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court	Two hundred and fifty rupees.

NOTE.—"**Or,**" in the sense of "that is," introduces the definition of "Articles of clerkship." See Appx. I B, para. 47.

I 13 ...	ASSIGNMENT ...	See *Conveyance, No.* 21 *and Transfer, No.* 60.	

II 31 ...	AUTHORITY TO ADOPT ...	See *Instrument, No.* 38.	
I 22 ...	10. AWARD, that is to say, any decision in writing by an arbitrator or umpire [on a reference made otherwise than by an order of the Court in the course of a suit] ... *See Exemption, Schedule II (No. 6.)*	*(a.)* Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 13) for such amount.
		(b.) In any other case ...	Five rupees.

NOTES.—(1) The addition of words within brackets which were wanting in the old Act restricts this provision to *private* awards alone.—(2) Under the definition of "award" in Act XVIII, s. 3, cl. 2, the provision applied to awards of arbitrators *privately appointed* (*i. e.*, without the intervention of a Court) as well as to those made by arbitrators *appointed by a Court.*—MacN. 75; Oudh Comp., para. 90, note. See Appx. I A, para. 20; see notes (3) and (4) to No. 5, cl. *(c).*

II 1 ...	... ...	*(a.)* When payable *on demand* and the	

BENGAL SECRETARIAT LIBRARY SCHEDULE I

SCHEDULE I—(*Continued.*)

	DESCRIPTION OF IMSTRUMENT.		PROPER STAMP-DUTY.			
		amount exceeds Rs. 20 ...	One anna.			
I 1, 2 ...	... ...	*(b.)* When payable *otherwise than on demand,* [but not more than one year after date or sight.]				
			If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
		If the amount of the bill or note does not exceed Rs. 200	Rs. A. P. 0 2 0	Rs. A. P. 0 1 0	Rs. A. P. 0 1 0
	11. BILL OF EXCHANGE OR PROMISSORY	If it exceeds Rs. 200 and does			

NOTE, [*not being* a cheque, bond, bank-note or currency-note] ...	not exceed 400	0	4	0	0	2	0	0	2	0
	„ 400 „ 600	0	6	0	0	3	0	0	2	0
	„ 600 „ 1,000	0	10	0	0	5	0	0	4	0
	„ 1,000 „ 1,200	0	12	0	0	6	0	0	4	0
	„ 1,200 „ 1,600	1	0	0	0	8	0	0	6	0
	„ 1,600 „ 2,500	1	8	0	0	12	0	0	8	0
	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000...	1	8	0	0	12	0	0	8	0
	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000...	3	0	0	1	8	0	1	0	0
	And for every Rs. 10,000 or part thereof in excess of Rupees 30,000 ...	6	0	0	3	0	0	2	0	0

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
I 1, 2 ...	11. BILL OF EXCHANGE OR PROMISSORY NOTE, &c.—*contd.*	(*c*) [When payable at more than one year after date or sight]	The same duty as a Bond (No. 13) for the amount of such bill or note.

RULINGS.—(1) An instrument to the following effect :—" On the 14th December 1861, we, A and Co., bind ourselves to pay with interest to you, B and C, Rs. 566-10-0, being the balance of dealings held with your firm, and the amount received this day from you in cash on account of stamp :"—*Held*, to be neither a bond nor a hundi, but to be in the nature of a *promissory note*, and to come within the description in cl. 4, Sch. A, of Act XXXVI of 1860. Hutumán Sáhib *v.* Husain Sáhib, I Mad. 152, 19th January 1863, Scotland, C. J., and Phillips, J.—(2) In a suit brought by a Joint Stock Company in liquidation against a former director of the Company for Rs. 27,30,000 on a promissory note dated the 1st of March, and *purporting* to be payable *on demand, but* with the words in pencil " Due 4th June," put on it the same day it was signed, in accordance with an understanding between the defendant and the other directors that they would not press him for payment before the latter date, and signed by the defendant some days after the day it bore date :—*Held*, that a one-anna stamp was not sufficient, under Act X of 1862, Sch. A,

cl. 10. The Eastern Financial Association (Limited) *v.* Pestonji Cursetji Shroff, III Bom. (O. J.) 9, 1*st* December 1866 ; Couch, C. J. —(3) A written direction given by a master to a servant for the payment of money belonging to the former in the hands of the latter is *not* an *order* for the payment of money within the scope of the terms used in Act X of 1862, Sch. A, cl. 10, as amended by Act XXVI of 1867. Sree Putbulwant Rao *v.* Futteh-ooddeen, I N. W. P. (for 1869) 143, 3rd February 1869, Pearson and Turner, JJ.—(4) A *promissory note payable on demand* ought to be stamped as such, notwithstanding there may be a collateral agreement between the parties that the holder will not present it for a given time, or if paid on demand that the maker shall be entitled to discount. Per Peacock, C. J.—A B, by an instrument in writing, dated 6th August, promised to pay C D, *on demand* Rs. 4,310-13-3. In the margin of the instrument was written " due 30th August," and annexed to A B's signature, was the following memo :— " The sum of Rs. 4,310-12-6 only ; forty-five days from the 5th of August." *Held*, the instrument was properly stamped as a promissory note payable *on demand*, and ought to have been admitted in evidence. Chandrakant Mookerjee *v.* Kartikcharan Chaile, &c., V B. L. R. 103 (XIV W. R. 38), 12th January 1870, Peacock, C. J., and Macpherson, J.—(5) A document in which a party, for value received, undertakes to pay a certain sum of money on or before a specified date, and interest thereon from another date if the sum is not paid before, cannot be treated as a bond, but is in substance a *promissory note.* Nandan Misser *v.* Chatterbati, XIII B. L. R., Appx. 33 (XXI W. R. 446), 20th (or 21st as given in W. R.) April 1874, Phear and Morris, JJ.—(6) Orders upon tenants to hold themselves responsible to a particular person to whom a release has been made by their landlord, are not documents requiring to be stamped in order to be admissible in evidence. Bukshee Kunnee Lall *v.* Maharanee Thakoornath Sai, XXV W. R. 80, 18th January 1876, Garth, C. J., and Birch, J.—(7) A note payable *to bearer generally* is in law payable *on demand.* Withlock *v.* Underwood 3, D. and R. 356 ; 2 B. and C. 157. See Appx. I D, para. 15.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

NOTES.—(1) **Bank-notes,** or bank-bills, are written or printed promises for money, to be paid by a banking company. They are uniformly made payable on demand. They are not like bills of exchange, mere securities or documents for debt, nor are they so esteemed, but are treated as money in the ordinary course of business by the general consent of mankind.—(2) **Currency-notes** are paper-money issued by authority, which are continually passing as and for coin.—(3) "**The amount,**" *i. e.*, of the bill or note, refers to the *principal* sum *only*, and not to principal with interest. MacN. 70; s. 23.—**As to cl. (a)**—(4) Bills of exchange payable *on demand* when made *in a set*, require a one-anna stamp for *each* of the set. Oudh Comp. para. 58. See No. 12 Sch. I.—(5) Hoondees or bills of exchange made by native bankers or mahajans though styled *durshanee dám denâ*, or payable at sight, are in practice payable *on demand*, and, as such, liable to a stamp-duty of one anna only. Oudh Comp. para 60.—**As to cls. (b) and (c)**—(6) The Government of India Notification No. 1264 of the 28th February 1871, in the Financial Department (p. 139 of the *Gazette of India* of the 4th March 1871), "warns the public that as *post-dated* (hoondees or) bills are not bills payable *on demand*, they require a stamp prescribed for bills payable *otherwise than on demand*, and that any person making, signing, issuing, or (except as provided in s. 26 of the General Stamp Act, 1869), accepting, endorsing, paying, or receiving payment of any such bill, without the same being duly stamped, will be liable to the penalties provided in s. 29 of the said Act."—(7) S. 67 of this Act now prescribes a heavier penalty for *post-dating* bills.—(8) A bill of exchange or promissory note payable *otherwise than on demand* is always chargeable with some stamp-duty, however small the amount of the bill or note may be. A bill or note payable *on demand* is, on the other hand, not so chargeable unless the amount *exceed* Rs. 20.—(9) Under

Act XVIII, Sch. I, Nos. 1 and 2, bills and notes other than those on demand, *at whatever period payable*, were charged at the *same* rate. This Act, however, makes a distinction as regards period of payment and a consequent difference of stamp-duty. Compare cls. (*b*) and (*c*). See Appx. I A, paras. 9, 12 and 18; see Appx. I B, paras. 39 and 40.

II 9	...	12. BILL OF LADING ... . *See Exemption, Schedule II (No. 7).*			Four annas. If a Bill of Lading is drawn *in parts*, the proper stamp therefor must be borne by *each* one of the set.
I 5	...	13. BOND *(not otherwise* provided for by this Act) ...	When the amount or value secured does not exceed	Rs. 10	Two annas.
			When such amount or value exceeds Rs. 10, but does not exceed	50	Four annas.

NOTE.—See s. 3, cl. (3), and notes thereon.

SCHEDULE I.—(*Continued.*)

	Description of Instrument.			Proper Stamp-duty.
I 5 ...	13. BOND (*not otherwise provided for by this Act*).—(*Continued.*) *See Administration-Bond (No. 2), Customs-Bond (No. 24), Indemnity-Bond (No. 28), Security-Bond (No. 14).* *See Exemptions, Schedule II (No. 8).*	When such amount or value exceeds Rs. 50, but does not exceed	Rs. 100	Eight annas.
		and for every Rs. 100 or part thereof in excess of Rs. 100 up to	1,000	Eight annas.
		and for every Rs. 500 or part thereof in excess of	1,000	Two rupees eight annas.

RULINGS.—(1) The *security-bond* executed by a third party to the ábkárí renter is not exempt from stamp-duty.—Rámsvámi Chetti, &c., *v.* Pápá Reddi, I Mad. 190, 2nd February 1863, Scotland, C. J., and Holloway, J.—(2) *Security-bonds* for costs of appeal to the Privy Council come within Art. 12, Sch. A, Act X of 1862. Soongharee Koonwur *v.* Ramessur Pandey, &c., V W. R. (Mis.) 47, 13th March 1866,

L. S. Jackson, J.—(3) Where a pleader is to receive a remuneration under a special agreement contained in his wakalatnamah, or in a separate document, the document containing the agreement must bear a stamp of adequate value. Nuthoo Lall *v.* Budree Pershad, N. W. P. (for 1868) 286, 15th June 1868, Morgan, C. J., and Roberts, J.—(4) Where a contractor's sureties give bonds for the performance by him of his agreement, the bonds are chargeable with duty under Art. 5, Sch. I, Act XVIII. Anonymous, XIII W. R. 353, 20th April 1870, Norman, Phear and Dwarkanath Mitter, JJ. See Sch. I, No. 5, Rul. (18).

NOTE.—"**Suttas**" or engagements, to supply indigo or other country produce in consideration of specified advances should be stamped as bonds. MacN. 73. See Appx. I A, paras. 9, 10, 11 and 15; see Appx. I B, paras. 43 and 44; see Appx. I D, paras. 13 and 36; see notes to s. 3, cl. (4).

I 12 ...	14. BOND OR MORTGAGE-DEED [executed by way of security] for the due execution of an office, or to account for money received by virtue thereof ... *See Exemptions, Schedule II (Nos. 8 and 12).*	(*a*.) When the amount secured does not exceed	1,000	The same duty as a Bond (No. 13).
		(*b*) In any other case ...		Five rupees.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

NOTES.—(1) **As to cl. (a)**—For "1,000" Act XVIII had "3,000."—**As to cl. (b)**—(2) For "five rupees" Act XVIII had "sixteen rupees."

I 6 ...	15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to [preserve the ship] or prosecute her voyage		The same duty as a Bond (No. 13).

NOTE.—The name "bottomry" is derived from *bottom*, a term by which the ship itself is designated. See note to No. 55; see Appx. I B, para. 4.

16. [CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer]		The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money.

NOTES.—(1) Certificates of sale granted to auction-purchasers of *immovable* property under s. 259, Act VIII of 1859 (corresponding with s. 316, Act X of 1877), were exempted from stamp-duty under Government Notification No. 3906, dated 24th October 1873. (Oudh Comp. para. 87.) (Punj. Book Cir. No. XXIV-2686 of 1873.)—(2) A certificate of sale is not required to be delivered to the purchaser of *moveable* property sold by order of Court. See s. 297, Act X of 1877.—(3) In sales of *immoveable* property for the recovery of arrears of revenue or rent, it is required that with the property sold to each purchaser, a duly stamped certificate of sale be given. Oudh Comp., para. 87. See notes (2) and (3) to s. 3, cl. (9).

SCHEDULE I—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
II 4 ...	17. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association	One anna.

II 22 ...	18. CHARTER-PARTY, that is to say, any instrument *(except* an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer	One rupee.

NOTES.—(1) **"Charter"** means the letting or hiring a ship by special contract.—(2) The term "charter-party" is derived from "*charta partita*," *i. e.*, divided charter, because the duplicates of the agreement were formerly written on one piece of paper or parchment and afterwards divided by cutting through some word or figure so as to enable each party to identify the agreement produced by the other. See note (2) to No. 5, cl. *(c)*.

II 1 ...	19. CHEQUE, for an amount exceeding twenty rupees	One anna.

NOTE.—For definition of "cheque" see s. 3, cl. (6). See also note (3) to exemption 18, Sch. II. See Appx. I A, para. 19.

SCHEDULE I.—(*Continued.*)

	Description of Instrument.	Proper Stamp-duty.
II 28 ...	20. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, un-	

	der the supervision of inspectors or under letters of license, for the benefit of his creditors		Ten rupees.

NOTES.—(1) **"Composition"** means the adjustment of a debt or avoidance of an obligation by some form of compensation agreed on between the parties.—(2) The distribution amongst creditors out of the estate of a bankrupt is called a **"dividend,"**—(3) As to what is a letter of license, see No. 42 of this schedule.—(4) The stamp-duty on a composition-deed has been increased from Rs. 8 to Rs. 10.

I 15 ...	21. CONVEYANCE, [*not being* a TRANSFER mentioned in No. 60.] *See Exemptions, Schedule II, (Nos. 5 and 17).*	When the amount of the consideration for such conveyance as set forth therein does not exceed ...	Rs. 50	Eight annas.
		When it exceeds Rs. 50 but does not exceed ...	100	One rupee.

SCHEDULE I.—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. ... 1,000	One rupee.
	and for every Rs. 500 or part thereof in excess of ... 1,000	Five rupees.

NOTE.—The sale of a decree cannot be made by mere endorsement, and therefore not falling within Sch. II, Exemp. 17, it is liable to duty as a conveyance under this No. Oudh Comp., para. 72. See Appx. I A, paras. 9, 10 and 11; see Appx. I B, para. 44; see Appx. I D, para. 36.

| CO-PARTNERSHIP ... See *Instrument, No.* 32. |

I 23 ...	22. COPY OR EXTRACT, certified to be a true copy or extract, [by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees]	(*a*.) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee....	Eight annas.
		(*b*) In any other case ...	One rupee.
	See Exemptions, Schedule II (Nos. 9 and 10.)		

NOTES.—(1) **"And not chargeable under the law, &c."**—See Act VII of 1870, Sch. I, Nos. 6, 7, 8 and 9. —(2) The copies chargeable under this No. are those of *instruments* and not those of judicial proceedings, which are provided for in the Court Fees' Act. Copies granted by registering officers fall under this No. MacN. 77.—(3) **"If the original was not chargeable with duty."**—Copies and extracts of—1*st*, instruments which, having been executed prior to British rule, are correctly on plain paper, although of the nature of deeds for which present and past stamp laws have prescribed a stamp; and 2*nd*, instruments not chargeable with duty (*e. g.* wills), or those exempted from duty under Sch. II, are chargeable under cl. (*a*)—(4) **"Does not exceed one rupee."** Act XVIII had "eight annas" instead of "one rupee".—(5) Under Act XVIII, the maximum duty for a copy or an extract was Rs. 4; now it is R. 1. See note (3) to No. 5, cl. *(c)*; see Appx. I B, para. 45; see Appx. I C, para. 28.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
I 23, II 16	23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid ...	(*a.*) If the duty with which the original instrument is chargeable does not exceed one rupee. ...	The same duty as is payable on the original.
		(*b.*) In any other case ...	One rupee.

NOTES.—(1) **"Counterpart"** means one of two *corresponding copies* of an instrument.—(2) **"Duplicate"** means an *original* instrument *repeated*, or, an instrument which is the same as another in all essential particulars, and differing from a mere copy in having all the validity of an original. A duplicate is taken when the original is lost.—(3) Under Act XVIII, Sch. I, No. 23, duplicates were chargeable as *copies* even where no duty was chargeable on the original.—(4) Counterparts of licenses given under Act XXI of 1856 (Abkari, Bengal), Act XXXI of 1861 (Saltpetre manufacture), and Act X of 1871 (Excise), are exempt, because the originals, *i. e.*, the licenses given under those Acts are not chargeable with stamp-duty. Oudh Comp., para. 71.—(5) Under Act XVIII, s. 13, and Sch. II No. 16, a counterpart always required a one-rupee stamp. Now it may be less than that amount if the case falls under cl. *(a)*.—(6) Under Act XVIII the minimum duty for a duplicate was eight annas and the maximum Rs. 4. Now it may be less than eight annas and can never exceed R. 1. See Exemp., Sch. II, No. 13, cl. *(c)*.

I 8 ...	24. CUSTOMS-BOND	The same duty as a Security-Bond (No. 14).

NOTE.—Customs are duties charged upon commodities on their being imported into or exported from a country. Act VI of 1863 (the Consolidated Customs Act), s. 77, enacts that "when an application shall have been made for the warehousing of any goods, and when such goods shall have been assessed for duty, the importer, owner or consignee, or his agent, shall be required to execute a bond for the amount of such duty . . . ."

II 36 ...	25. DECLARATION OF ANY TRUST of or concerning any property, when made by any writing not being a will	Fifteen rupees.

NOTE.—The corresponding No. 36, Sch. II of Act XVIII had "moveable or immoveable" after "property." The omission of these words now makes no difference, inasmuch as the words used are *any* property. The words "use or" after "declaration of any" have also been omitted.

	26. [DELIVERY-ORDER IN RESPECT OF GOODS, that is to	

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or	

	transfer of the property therein, when such goods exceed in value twenty rupees ...	... ...	One anna.]
	DEPOSIT OF TITLE-DEEDS ...	See *Instrument, No.* 29.	
	DISSOLUTION OF PARTNERSHIP ...	See *Instrument, No.* 33.	
I 23 ...	DUPLICATE ...	See *Counterpart, No.* 23.	
P	27. [ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by letters patent ...	In the case of an Advocate or Vakil ...	Five hundred rupees.
		In the case of an Attorney	Two hundred and fifty rupees.]

NOTE.—S. 9 of the Pleaders, Mukhtars and Revenue Agents' Act (XX of 1865) requires every certificate granted to a pleader or mukhtar, whether original or renewed, to be engrossed upon stamp-paper, and s. 10 of the

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

said Act prescribes the following value of such stamp:—1*st*, On a certificate authorising the holder to practise as a *pleader*—(a) in the High Court and any Subordinate Court—Rs. 50; (b) in the District Courts, Subordinate Courts and Small Cause Courts—Rs. 25; (c) in the Sadr Amins' and Moonsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs—Rs. 15; (d) in the Munsifs' Courts or any Court of first instance not herein-before mentioned—Rs. 5. 2*nd*, On a certificate anthorising the holder to practise as a *Mukhtar*—(e) in the High Court and any Subordinate Court—Rs. 25; (f) in the District Courts, Subordinate Courts and Small Cause Courts—Rs. 16; (g) in the Courts of the Commissioners of Circuit, Magistrates and Subordinate Magistrates: in Sadr Amins' and Munsifs' Courts, and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsildars—Rs. 8; (h) in the Munsifs' Courts or any Court of first instance not herein-before mentioned—Rs. 4. While s. 2, of the said Act XX of 1865 requires every certificate granted to *revenue agents*, whether original or renewed, to be engrossed upon stamp-paper, s. 22 of the same prescribes the following value of the stamp required for such certificate:—If authorising the holder to practise in the Board of Revenue or in any subordinate office—Rs. 15; if in the office of a Commissioner or in any subordinate office—Rs. 10; if in the office of a Collector or in any subordinate office—Rs. 5. See Appx. I A, para. 23.

See Exemption, Schedule II (No. 11).	
EXCHANGE ...	See *Instrument, No.* 35.

	EXTRACT ... See *Copy, No.* 22.		
	FURTHER CHARGE ... See *Instrument, No.* 30.		
	GIFT ... See *Instrument, No.* 36.		
I 9 ...	28. INDEMNITY-BOND		The same duty as a Security-Bond (No. 14).

RULING.—Where an agreement between a mortgagor and mortgagee contains a stipulation that the mortgagor should, at the time of redemption, make good the losses arising to the mortgagee from the default of tenants, which it had been agreed the mortgagee might put in, in case the mortgagor made default in payment of the rent agreed upon for the term of the mortgage; such an agreement is not a lease, or the counterpart of a lease, within the meaning of Reg. XVIII of 1827, s. 10, cl. 3, but is a contract of *indemnity* against losses to be incurred, after the determination of the lease, which, not having any operation so long as the lease is in existence, is, therefore, not exempt from stamp-duty under that Reg. Rámkrishna Gopál *v.* Vithu Shiváji, &c., X Bom. 441, 13th October 1873, Melvill and Pinhey, JJ. See s. 7, Rul. (5).

	INSPECTORSHIP-DEED See *Composition-deed, No.* 20.		

NOTE.—Inspectorship-deed is an instrument entered into between an insolvent debtor and his creditors appointing one or more person or persons to inspect and oversee the winding-up of such insolvent's affairs on behalf of the creditors.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
II 21 ...	29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, [or upon the hypothecation of moveable property]...	(*a.*) [When such loan is repayable *more* than three months, but not more than one year, from the date of such instrument.]	The same duty as a Bill of Exchange (No. 11 (*b*)) for the amount secured.
		(*b.*) When such loan is repayable *not more* than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange (No. 11 (*b*)) for the amount secured.

NOTES.—(1) The words "valuable security" denote a document which is, or purports to be, a document whereby any legal right is created, extended, transferred, restricted, extinguished, or released, or whereby any person acknowledges that he lies under legal liability, or has not a certain legal right. A writes his name on the back of a Bill of Exchange. As the effect of this endorsement is to transfer the right to the Bill to any person who may become the lawful holder of it, the endorsement is a valuable security. Penal Code, s. 30, with illustration.—(2)

Under Act XVIII, such instrument was chargeable with a *fixed* duty of Rs. 2. Now it is charged *ad valorem* (Appx. I D, para. 37). See Appx. I A, para. 17 ; see Appx. I B, para. 41 ; see Appx. I D, para. 14.

I 11, 17	30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY ...	(*a*.) When the original mortgage is one of the description referred to in No. 44, clause (*a*), of this schedule.	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
		(*b*.) When such mortgage is one of the description referred to in No. 44, clause (*b*), of this schedule.	The same duty as a Bond (No. 13) for the amount secured by such instrument.
	31. [INSTRUMENT OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk		

SCHEDULE I—(*Continued.*)

	DESCRIPTION OF IMSTRUMENT.	PROPER STAMP-DUTY.
	or servant, placed with any master to learn any profession, trade or employment, *except* articles of clerkship (No. 9 of this schedule) ... ... *See Exemption, Schedule II (No. 12 (c)).*	Five rupees.]

NOTE.—Act XIX of 1850 enacts:—"Every contract of apprenticeship shall be in writing, according to the form given in the Sch. (A) annexed to this Act, or to the like effect, which shall set forth the conditions agreed upon, particularly specifying the age of the apprentice, the term for which he is bound, and what he is to be taught.—S. 8. Every such contract shall be signed by the person to whom the apprentice is bound, and by the person by whom he is bound, and by the apprentice, when he is of the age of fourteen years or more at the time of binding; but, when the apprentice is bound by the governors, directors or managers of a public charity, the signature of two of them, or of their secretary or officer, shall be sufficient on behalf of the persons binding the apprentice.—S. 9.

II 26 ...	32. INSTRUMENT OF CO-PARTNERSHIP	Ten rupees.

RULING.—An agreement on a Rs. 24 stamp paper between A, who had obtained from Government the ábkári farm of a certain Táaluk, and B, stipulating that, in consideration of Rs. 2,000 advanced by B for payment of deposit, the whole management should reside in B, that the parties should each have a half-share and be respectively entitled and liable to profit and loss in respect of his share ; that they should account with one another for the sums laid out by B, and should settle annually the accounts of profit and loss upon the half-share :—*Held*, to be a *partnership* agreement and to be sufficiently stamped under Act XXXVI of 1860, Sch. A, cl. 20. Chinnaiya Náttán *v.* Muttusvami Pillai, I Mad. 226, 23rd February 1863, Scotland, C. J., and Holloway, J.

II 17 ...	33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
	34. [INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage	One rupee.]

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
I18, II38	35. INSTRUMENT OF EXCHANGE of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.

RULING.—The accused was prosecuted under Act XVIII, s. 29, for executing a document on insufficiently stamped paper. The document recited that, "whereas A and B have sold to me 2 gandas 3 cowries of land under a *kobala* dated the 9th of Jeyt, 1283, in lieu of consideration of Rs. 695, and whereas I have returned to the vendors in all 4 cottas of land worth about Rs. 25, and whereas in lieu of the said land the said vendors have given me 4 cottas of *zerait* land held by them, now I or my heirs shall have no objection or contest whatever in regard to the mutual exchange of lands between the vendors and me the purchaser; hence I have executed this *chitti* by way of conveyance or deed of exchange, which may be of

service when required." This document bore a stamp of 8 annas, and it was executed only by the accused, and presented by him for registration. *Held*, that the document was an instrument of *transfer* within the meaning of Art. 38, Sch. II, Act XVIII. The Empress *v.* Dwarkanath Chowdhry, &c., I. L. R. II Cal. 399, 22nd January 1877, Garth, C. J., Kemp, Macpherson, Markby and Ainslie, JJ. (F. B.)

NOTE.—In respect of Instrument of Exchange this Act differs from Act XVIII in the following points:—**(a)** Under Act XVIII, an instrument of exchange relating to *moveable* property only was exempt from stamp-duty, because not mentioned in any of the schedules annexed to that Act (Oudh Comp. para. 76). Now it is *not* exempt, the words being "*any* property" and not "*immoveable* property" as given in Sch. I, No. 18, and Sch. II, No. 38 of Act XVIII. **(b)** Under Act XVIII, an instrument of exchange of *immoveable property* was chargeable both with *ad valorem* (Sch. I, No. 18) and fixed (Sch. II, No. 38) duties according as money was or was not paid or agreed to be paid for equality of exchange. Under this Act, however, the duty is *ad valorem* in either case. (Appx. I D, para. 37). For reasons of this change see Appx. I A, para. 22.

II 37 ...	36. INSTRUMENT OF GIFT [*(OTHER* THAN A SETTLEMENT OR WILL)]		The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

NOTES.—(1) Under Act XVIII, an instrument of gift of *moveable* property was exempt, Sch. II, No. 37 of that Act providing only in respect of a gift of *immoveable* property. This Act, however, makes *every* deed of gift, whether of moveable or immoveable property, chargeable with stamp-duty.—(2) Again, an instrument of gift of immoveable property was, under Act XVIII, liable to a *fixed* duty of Rs. 16, although the property given be worth only a few rupees. Now the duty has been wisely made *ad valorem*. (Appx. I D, para. 37.)—(3) Where an instrument of gift is so worded as to be a will also, (*i. e.*, where property is conveyed thereby both during the lifetime and after the death of the giver), it will be liable to stamp-duty as an instrument of gift, although as a will it is exempt from stamp-duty. Oudh Comp., para. 73.—(4) A deed of gift for an exchange (hiba-bil-iwaz) is chargeable under No. 37, Sch. II, Act XVIII. Oudh Comp. para. 64, N. See Appx. I A, para. 22.

I18, II39	37. INSTRUMENT OF PARTITION	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.

NOTES.—(1) Under Act XVIII, a partition-deed relating to *moveable* property was exempt from stamp-duty. *(Oudh Comp., para. 76.)* The only provisions as to partition-deeds were contained in Sch. I, No. 18, and Sch. II, No. 39, both of which related to partition of *immoveable* property. Under this Act, however, a partition-deed of *moveable* property is made liable to duty.—(2) Again, Act XVIII made the instrument chargeable with *ad valorem* as well as *fixed* duty according as money was or was not paid for equality of partition. This distinction is not observed in this Act, and the instrument is charged with an *ad valorem* duty in either case. (Appx. I D, para. 37.) See Appx. I A, para. 21.

II 31 ...	38. INSTRUMENT [*(OTHER THAN* A WILL) CONFERRING OR] PURPORTING TO CONFER AN AUTHORITY TO ADOPT		Ten rupees.
	INSURANCE ...	See *Policy, No.* 49.	

NOTES.—(1) Where authority to adopt is given under a *will*, the instrument is not liable to duty.—(2) The mount of stamp-duty for an instrument described in this No. has been raised from Rs. 8 to Rs. 10.

SCHEDULE I.—(*Continued.*)

	Description of Instrument.		Proper Stamp-duty.
		(*a*) Where by such lease the rent is fixed and no premium is paid [or delivered] and such lease purports to be for a term—	
		of less than one year	The same duty as a Bond (No. 13) for the whole amount payable [or deliverable] under such lease.
I 19 ...	39. LEASE. See *Agreement to lease* (*No.* 4). See *Exemptions, Schedule II* (*No.* 13.)	of not less than one year, but not more than three years...	The same duty as a Bond (No. 13) [for the average annual rent reserved.]

exceeding three years ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount [or value of the average annual rent reserved.]	
(*b*) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount [or value of the average annual rent] which	

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
I 19 ...	39. LEASE,—*contd.* See *Agreement to lease* (*No.* 4). See *Exemptions, Schedule II* (*No.* 13).	(*c*) Where the lease is granted for a fine or premium, and where no rent is reserved	would be paid [or delivered] for the *first ten* years if the lease continued so long. The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium [as set forth in the lease.]

	(*d*) Where the lease is granted for a fine or premium, in addition to rent reserved	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium [as set forth in the lease,] *in addition to* the duty which would have been payable on such lease if no fine or premium had been paid [or delivered :] [*Provided that,* when an agreement to lease is stamped with the *ad*

SCHEDULE I—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
		valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.]

RULINGS.—(1) A written paper, signed by the auctioneer, and delivered to the bidder, to whom lands were let by auction, containing the description of the lands, the term for which they are let to the bidder, and the rent payable, must be stamped. Ramsbottom *v.* Morley, II M. and S. 445 (F. C. L. 7429).—(2) But a similar paper, not signed by the auctioneer or any of the parties, is not such a minute of the agreement as was required to be stamped, nor such a writing as would exclude parol evidence. Ramsbottom *v.* Tunbridge, II M. and S. 434 (F. C. L. 7429). See Sch. I, No. 5, Rul. (7).

NOTES.—Compare this No. with Act XVIII, Sch. I, No. 19.—(2) **"Payable," "paid," and "amount"**—used with reference to the case where rent is paid in *money*.—(3) **"Deliverable," "delivered" and "value"**—used with reference to the case where rent is paid in *kind*.—(4) See Appx. I D, para. 36.

	40. [LETTER OF ALLOTMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company	One anna.]
II 2 ...	41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn	One anna.

NOTES.—(1) This No. substitutes "authorizes" for "requests" used in Act XVIII, s. 3, cl. (16).—(2) A *letter of credit* is an order from bankers or mercantile houses, addressed to their agents or correspondents elsewhere, requesting them to pay money to the bearer of the letter.—(3) A *letter of credit* is not a negotiable instrument, and therefore only the person named in it can legally demand payment.

SCHEDULE I.—*(Continued.)*

	Description of Instrument.	Proper Stamp-duty.
II 29 ...	42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten rupees.
II 34 ...	43. MEMORANDUM OF ASSOCIATION OF A COMPANY	Fifteen rupees.

NOTE.—This is an instrument whereby a certain number of persons form themselves into a Company. It contains *(a)* the name of the proposed Company; *(b)* the part of British India in which the registered office of the Company is proposed to be situate; and *(c)* the objects for which the proposed Company is to be established.

I 16 ...	... ...	(*a*) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor [or *agreed* to be given]	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
	44. MORTGAGE-DEED *not provided for* by No. 14, No. 15, No. 29 or No. 55 of this schedule,		
I 10 ...	See *Exemptions, Schedule II, No.* 12 *and No.* 14 (*b*).	(*b*) When at the time of execution possession is not given [or *agreed* to be given as aforesaid] ...	The same duty as a Bond (No. 13) for the amount secured by such deed.

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

RULING.—An instrument of mortgage to secure the costs of an appeal to the Privy Council must bear an *ad valorem* stamp under Sch. A, Act X of 1862, and not an 8-anna stamp under Sch. B of. Act XXVI of 1867, as it is not an obligation given by the direction of a Court within the meaning of Art. 1 of the latter Sch., the security being required by the rules made by the Privy Council in enforcing which the Courts in this country act merely ministerially. Mahomed Ruffee *v.* Secy. of State for India in Council, IV Punj. 169, No. 63, 6th July 1869, Boulnois and Simson, JJ. See Sch. I, No. 5, Rul. (21).

NOTES.—(1) The addition of "or agreed to be given" introduces a material alteration in the law. Thus, where by the terms of a mortgage-deed the mortgagor *agrees* to deliver possession to the mortgagee if the debt is not paid on a certain day, say two years after execution, the deed is to be stamped with a conveyance stamp and not with a bond stamp. Before the passing of this Act, such a deed required to be stamped like a bond.—(2) By agreeing to give possession shortly after the execution of a mortgage-deed, *e. g*, a week after, one could escape the larger duty prescribed for a conveyance. To check this fraud upon the revenue, the law has so provided.—(3) Cl. *(a)* covers the case where possession previously enjoyed by mortgagee is confirmed by the present mortgage. *Formal* delivery of possession is not necessary. See Appx. I D, para. 36.

II 23 ...	45. NOTARIAL ACT, that is to say, any	

	instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public	One rupee.

NOTES.—(1) A Notary Public is a public officer who attests or certifies deeds and other writings, usually under his official seal, in order to make them authentic in another country. His duties chiefly relate to instruments used in commercial transactions, such as protests of negotiable papers, ships' papers in cases of loss or damage, &c.—(2) The attestation of a power-of-attorney by a Notary Public, &c., under the Registration Act, III of 1877, s. 33, cl. *(c)*, is a notarial act. MacN. 11.—(3) **"Other Person lawfully acting as a Notary Public"**—*e. g*, Magistrates, Judges. See Act III of 1877, s. 33, cl. (*c*), and the Punj. Book Cir. No. 26 of 1870 (V Punj 6).

46.	[NOTE OR MEMORANDUM sent by a Broker or Agent to	

SCHEDULE I.—(*Continued*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security *exceeding in value twenty rupees*...	One anna.]
	NOTE.—See Appx. I B, para. 46; see Appx. I C, para. 29	
II 12 ...	47. NOTE OF PROTEST BY THE MASTER OF A SHIP	Eight annas.
	PARTITION ... See *Instrument, No.* 37.	
	PARTNERSHIP ... See *Instrument, Nos.* 32 *and* 33	

II 40 ...	48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making or using or selling such invention in India		One hundred rupees.

NOTE.—See Act XV of 1859, s. 1 (Petition for leave to file specification) and s. 4 (extension of term, which cannot exceed fourteen years).

			If drawn singly.			If drawn in duplicate, for each part.		
			Rs.	A.	P.	Rs.	A.	P.
49. POLICY OF INSURANCE ... *See Exemption, Schedule II (No. 14 (a.))*	(*a*). In the case of *sea*-insurance—							
	When the amount insured does	Rs.						
	not exceed...	1,000	0	4	0	0	2	0

SCHEDULE I.—(*Continued*)

	Description of Instrument.		Proper Stamp-duty	
			If drawn singly	If drawn in duplicate, for each part
			Rs. A. P.	Rs. A. P.
I 3 ...	49. POLICY OF INSURANCE ... *See Exemption, Schedule II (No. 14 (a.))—Contd.*	And for every further sum of Rs. 1,000 or part thereof Rs. in excess of... 1,000	0 4 0	0 2 0
		(*b*). In the case of *any other* insurance—		
		When the amount insured does not exceed ... 1,000	0 6 0	0 3 0

		And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000	0 6 0	0 3 0	

NOTE.—See s. 3, cl. (15), and notes thereon. See Appx. I A, paras. 9, and 16; see Appx. I B, para. 42; see Appx. I D, para. 37.

II 13 ...	50. POWER-OF-ATTORNEY, [not being a proxy chargeable under No. 51] ...	(*a.*) When executed for the sole purpose of procuring the presentation of one or more documents for *registration* in relation to a *single* transaction ...	Eight annas.		
II 18, 19		(*b.*) When authorizing one person or more to act in a *single* trans-			

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
		action other than that mentioned in (*a*) ...	One rupee.
		(*c.*) [When authorizing *not more than five* persons to act jointly and severally in *more than* one transaction or *generally*	Five rupees.
II 32 ...	50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51—*contd.*	(*d.*) When authorizing more than five but *not more than ten* persons to act jointly and severally in *more than* one trans-	

action or *generally*	Ten rupees.
(*e.*) In any other case ...	One rupee for each person authorized.
Explanation.—For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.]	

RULINGS.—(1) A *sunud* which authorizes a *gomashta* to attach rents and to sue for them must be stamped; if a general power-of-attorney authorizing him to collect and sue for rents, then under Art. 43, Sch. A, Act X of 1862. Raghoonundun Thakoor *v.* Ram Chunder (or Churn, as Indian Digest gives it) Kupali, X W. R. (F. B.) 39 (I B. L. R. 55), 18th August 1868, Peacock, C. J., Bayley, L. S. Jackson, Macpherson and Dwarkanath Mitter, JJ.—(2) Joseph Matchett executed in favor of Pestonji an instrument authorizing Pestonji to recover, by suit or otherwise, from Messrs. Windle and Nawell, a sum of Rs. 22,500 or thereabouts, which contained this clause:—"From whatever sum Pestonji may recover from Messrs. Windle and Nawell he is to pay himself the sum of Rs. 8,640, *which is due to himself*, and also the expenses he may incur in making recovery, and he is to hand over the surplus to me." *Held*, that the above instrument was made upon a good consideration, that it was irrevocable, and that, operating as a power-of-attorney, and not as an assignment, it was properly stamped, under Act X of 1862, with a stamp of Rs. 4. Pestonji Mancharji Wadia *v.* Joseph Matchett and Thomas Nawell, VII Bom. (A. J.) 10, 16th February 1870, Couch, C. J., and Melvill, J.—(3) For a *power-of-attorney* executed under the provisions of s. 33 (a).of the Indian Registration Act, VIII of 1871, (corresponding with s. 33, Act III of 1877), a stamp of 8

SCHEDULE I.—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.

annas is sufficient under Art. 13, Sch. II, Act XVIII. *In re* Keshav Kásináth, IX Bom. 43, 22nd April 1872, Westropp, C. J., and Gibbs and Bayley, JJ.—(4) A *vakalatnama* authorizing a pleader to receive during the course of a suit which he has been empowered to conduct, money or documents receivable by his client in the ordinary course of such suit, or in consequence of the order or decree of the Court in such suit, does not require a stamp under Act XVIII. Anonymous, I. L. R. III Cal. 767 (III Cal. L. R. 13), 16th June 1878, Garth, C. J., Jackson and Ainslie JJ.—See Sch. I, No. 5, Rul. (14). **As to cl. (a)**—(1) By the whole tenor of Part VI of the Registration Act, and the coincidence of the wording on the margin of s. 32 with the wording of this No., it is clear that the words "presentation for registration" do not mean only *the mere act of presentation*, but include the further action (*viz.*, admission of execution) required to *complete* registration. See Rul. (3) above. **As to cls. (b) to (e)**—(2) When authority to act in a *single* transaction is given under a power-of-attorney, there is no limit to the number of persons authorized, and no difference of stamp-duty consequent thereon. Not so, however, with a *general* power-of-attorney or one executed in relation to *more* transactions than one. In this latter case, the amount of stamp-duty varies according to the number of persons in whose favor the power is executed. See cls. (c), (d) and (e) of this No. This variation arose thus :—One Anuntaram Mitter, as Mooktear of Babus Joykissen Mookerjea and Pearymohun Mookerjea of Ooterpara, applied to the District Judge of Burdwan for a copy of a document in the records of the Judge's Court. The Judge disallowed the application and ordered Anunta to produce his

power. The Judge then passed the following order :—"The general power-of-attorney produced is invalid, seeing that by it twenty-five persons, not members of a firm, have been appointed general attorneys. A stamp of four rupees has been used (under Act X of 1862), and the revenue has thus been defrauded of 24 × .4 = Rs. 96. This mookhtharnama will be impounded and sent to the Collector." After further proceedings, for which the *Hindoo Patriot*, dated 2nd September 1878, p. 415, columns 2nd and 3rd, may be referred to, the Board of Revenue, L. P., addressed the following letter, dated Fort William, the 17th May 1878, to the Commissioner of Burdwan : "SIR,—In reply to your letter No. 14, dated 29th ultimo, I am directed to state that you should authorize your district officers to prosecute all cases when they find that one power-of-attorney is made out in the names of several persons not being members of a firm and for several different purposes. I have the honor to be, Sir, your most obedient servant, (Sd.) G. C. F. BRADBURY, *Offg. Secretary.*" Hence came to pass Circular Order No. 7 of October 1878, which has how been cancelled by Circular Order No. 2 of December 1878.—(3) A power-of-attorney executed in British India, though intended for use out of its limits, must be stamped. S. 5, Oudh Comp., para. 81.—(4) The holder of a general power-of-attorney, if he does not file a special power, should file either a sufficiently stamped copy, or the original of his general power in every case which he conducts. Finl. Cir. No. VII, dated 2nd May 1870 (V Punj. 15); Oudh Comp., para. 82. See Appx. I B, para. 51 ; see Appx. I C, para. 30; see Appx. I D, para. 29.

	PROMISSORY NOTE ...	See *Bill of Exchange, No.* 11.
II 24 ...	PROTEST, [that is to say, any declaration in writing made by a Notary	

SCHEDULE I—*(Continued.)*

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note] ... See *Notarial Act, No.* 45.	
II 25 ...	PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses	

	or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, [when such declaration is attested or certified by a Notary Public or other person lawfully acting as such]	See *Notarial Act, No.* 45.	

NOTES.—After "master" the words "or owner" have been omitted. The **master** of a ship" is the person entrusted with its care and navigation. He is the confidential servant of the owners, who are bound to the performance of every lawful contract entered into by him relating to the usual employment of the vessel. **"Averages"** means contributions to a loss or damage done by sea-perils to one of several for the general benefit.

II 8 ...	51. PROXY empowering any person to vote at any *one* meeting of—		

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	(*a.*) Members of a Company whose stock or funds is or are divided into shares and transferable:	One anna.
	(*b.*) Municipal Commissioners:	
	(*c.*) Proprietors, Members or Contributors to the funds of any Institution ...	

NOTE.—A fourth cl. (c), *viz.*, "Justices of the Peace, being a body corporate,"—given under No. 8, Sch. II, Act XVIII, has now been omitted. The proper stamp-duty is one anna only when it confers authority to vote at

any *one* meeting. If an instrument confers more authority than this, it requires to be stamped as a power-of-attorney. MacN. 15.

II 7 ...	52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES *See Exemptions, Schedule II (No. 15).*	... ...	One anna.

RULING.—Receipts from suitors for money re-paid to them from sums in deposit should bear one anna stamp, if the amount (so re-paid) exceeds Rs. 20. IV W. R. Circular No. 22, 13th September 1865. A receipt from a zamidar to a middleman must be stamped, otherwise it is inadmissible. Syed Khadim Hossein *v.* Moona Lall, &c., and Kali Persaud Ghosaul *v.* Nundo Lall Surcar, &c., Index to S. D. A. Tit. Stamp, para. 30, 27th September, 1852.

NOTE.—See s. 3, cl. (17) and the notes thereto. See Appx. I A, para. 19. But See Appx. I B, para 46; see Appx. I D, para. 15.

SCHEDULE I.—(*Continued.*)

		Description of Instrument.		Proper Stamp-duty.
II 27 ...	53.	RE-CONVEYANCE OF MORTGAGED PROPERTY ...	(*a.*) If the consideration for which the property was mortgaged does not exceed Rs. ... 1,000	The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the re-conveyance.
			(*b.*) In any other case ...	Ten rupees.

NOTE.—(1) After "mortgaged property," Act XVIII had "when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution."—(2) Under Act XVIII, this instrument was charged with a *fixed* duty of Rs. 4 only. Under the present Act, however, it is charged with *ad valorem* as well as fixed duty.

II 30 ...	54. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property ...	(*a.*) If the amount or value of the claim does not exceed	1,000	The same duty as a Bond (No. 13) for such amount or value as set forth in the release.
		(*b.*) In any other case ...		Five rupees.

NOTE.—Act XVIII imposed a *fixed* duty of Rs. 8 on release. Now the duty is (*a*) *ad valorem*, when the amount or value of the claim released does not exceed Rs. 1,000; (*b*) fixed, when it exceeds Rs. 1,000.

I 7 ...	55. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on			

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	the arrival of the cargo at the port of destination	The same duty as a Bond (No. 13).

NOTE.—A *Respondentia-bond* differs from a *Bottomry-bond* in this, that while the former secures a loan upon the *cargo*, the latter secures it upon the *ship* itself.

	56. [REVOCATION OF ANY TRUST of or concerning any property by any instrument *other than* a will	Ten rupees.]
I 14 ...	57. SETTLEMENT	The same duty as a Bond (No. 13) for a sum equal to the amount

			or value of the property settled as set forth in such settlement.

NOTE.—See s. 3, cl. (19) and the notes thereon. See Appx. I D, para. 36.

II 6 ...	58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel		One anna.
	SPECIFICATION ...	See *Petition, No.* 48.	
I 20 ...	59. SURRENDER OF LEASE ...	*(a.)* When the duty with which the lease is chargeable does not exceed five rupees...	The duty with which such lease is chargeable.
	See Exemption, Schedule II (No. 16*).*	*(b.)* In any other case ...	Five rupees.

NOTE.—For "*five* rupees" used in the first and the second columns, Act XVIII had "*sixteen* rupees."

SCHEDULE I.—(*Continued.*)

	DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
I 4 ...	... ...	(*a.*) Of shares in a Company or Association	One-quarter of the duty payable on a Conveyance (No. 21).
I 13 ...	... ...	(*b.*) Of any interest secured by a Bond, [Lease,] Mortgage-deed [or Policy of Insurance]—	
		1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees	The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.
	60. TRANSFER *See Exemptions, Schedule II (No. 17).*	2. In any other case	Five rupees.

		[*(c.)* Of any property under the Administrator-General's Act, 1874, section 31[1] ...	Ten rupees.
		(d.) Of any trust-property from one trustee to another trustee without consideration] ...	Five rupees.

NOTE.—**As to cl. (b),** see s. 34, Rul. (8).

	TRUST ...	See *Declaration, No.* 25. *Revocation, No.* 56.
	VALUATION ...	See *Appraisement, No.* 7.
II 10 ...	61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns,	

SCHEDULE I—(*Concluded*)

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
	or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Four annas.

NOTES.—"**Warrant for Goods**"—described as Dock Warrant in Act XVIII—(2) "**Property,**" *i. e.*, ownership (3) The right to the goods is transferable by endorsement on the warrant.

[(1) Any private executor or administrator, may, with the previous consent of the Administrator-General of the Presidency in which the property comprised in the probate or letters of administration is situate, by an instrument in writing under his hand, bearing a stamp of ten rupees and notified in the local *Gazette*, transfer all estates, effects and interests vested in him by virtue of such probate or letters to the Administrator-General by his name of office.]

SCHEDULE II.

N. B.—The figures in the left-hand column denote the corresponding clauses of S. 15, Act XVIII.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit [or declaration in writing] when made—

(a) [as a condition of inlistment under the Indian Articles of War ;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ;] or

(12) ... ... (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

NOTE.—Those instruments only are exempted in this Schedule which, but for special exemption, would be chargeable under the Act with stamp-duty. See Appx. I B, para. 48. **(a)** Reproduces Government Notification No. 7516, dated 31st December, 1874. **(b)** See Act X of 1877, ss. 129, 134, and chap. XVI (ss. 194—197).

2. Agreement or memorandum of agreement—

(8) ... ... (a) for or relating to the sale of goods or merchandize [exclusively, not being a note or memorandum chargeable under No. 46 of schedule I;]

SCHEDULE II.—(*Continued.*)

	INSTRUMENTS EXEMPTED FROM STAMP-DUTY.
	(b) [for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
	(c) made by raiyats for the cultivation of the poppy for Government;
	(d) made in the form of tenders to the Government of India for or relating to any loan;
	(e) made regarding the occupancy of land denoted by a survey-number, and the payment of revenue therefor, under Bombay Act I of 1865;
	(f) made under the European Vagrancy Act, 1874, section 17.*]

RULINGS.—**As to (a)—(1)** An agreement respecting the sale of goods need not be stamped, though it contains stipulations concerning the mode of payment and other things. Heron *v.* Granger, V Esp. 269, Ellenborough (F. C. L. 7438).—**(2)** An agreement to supply a house and buildings with water by means of pipes, to be laid in a certain manner and to a certain height, is an agreement relating to the sale of goods

and need not be stamped. West Middlesex Water Works *v.* Sumerkropp, M. and M. 408, IV C. and P 87, Tenterden (F. C. L. 7438).—**(3)** Where a man agreed to sell a quantity of oil, not having at the time the oil ready made, but only the raw materials for making it:—*Held*, that this was a contract for the sale of goods, wares, and merchandise. Wilkes *v.* Atkinson, I Marsh. 412; VI Taunt. II (F. C. L. 7438).—**(4)** A contract to make a chattel and deliver it within a certain time is a contract relating to the sale of goods. Pinner *v.* Arnold, II C., M. and R. 613; I Tyr. and G. 1; I Gale 271 (F. C. L. 7438).—**(5)** If a written paper contains a specification of goods, and the vendor by it agrees "to finish the goods in a tradesman-like manner:" this agreement does not require any stamp, as it is an agreement for the sale of goods and not for the doing of work. Hughes *v.* Breeds, II C. and P. 159, Abbott (F. C. L. 7438).—**(6)** A written agreement for the sale of all the hops which shall be grown upon a certain number of acres of land, to be delivered in pockets at a certain place, must be stamped with an *agreement* stamp. Waddington *v.* Bristow, II B. and P. 452 (F. C. L. 7438).—**(7)** An agreement between merchants, that one shall take a share in the outfit of a ship and the adventure, is not an agreement for the sale of goods. Leigh *v.* Banner, I Esp. 403, Kenyon (F. C. L. 7438).—**(8)** The defendant agreed in writing to take one-half share of certain goods bought by the plaintiff on their joint account, half in the profit or loss, and to furnish the plaintiff with half

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* Any vagrant or other person of European extraction may enter into an agreement in writing with the Secretary of State for India in Council, binding himself—*(a)* to proceed to such port in British India as shall be mentioned in the agreement; *(b)* there to embark on board such ship and at such time as is directed by an officer appointed in this behalf by the Local Government of the territories in which such port is situate, for the purpose of being removed from India at the expense of the said Secretary of State in Council; *(c)* to remain on board such ship until she has arrived at her port of destination; and *(d)* not to return to India until five years have elapsed from the date of such embarkation. Every such agreement may be on *unstamped paper* and shall be in the form set forth in the second schedule to this Act annexed, or as near thereto as circumstances admit.

the amount in time for the payment thereof, the goods being to be paid for by bills:—*Held*, that this was an agreement relating to the sale of goods and did not require a stamp. Venning *v.* Leckie, XIII East. 7 (F. C. L. 7439).—**(9)** A letter from a principal to his factor, containing bills of exchange drawn upon the latter and in which the principal promised to provide for the bills, if certain goods, then either in the factor's possession, or about to be placed in his hands, should remain unsold at the time of the bills falling due, requires to be stamped, and does not come within the exception in the Stamp Acts as a letter for or relating to the sale of goods: the primary object of such letter not being the sale of goods, but the obtaining of an advance of money on the goods. Smith *v.* Cator, II B. and A. 778 (F. C. L. 7439).—**(10)** An agreement with an autioneer, in a letter to him, employing him to sell goods in consideration of an advance obtained by him, is exempt as *relating* to the sale of goods. Topping *v.* Bull, II F. and F. 408, Bramwell (F. C. L. 7439).—**(11)** *Held*, that *fixtures* are not goods, wares or merchandise. Wick *v.* Hodgson, XII Moore, 213 (F. C. L. 7440).—**(12)** A guarantee in writing, for the payment of goods thereafter to be purchased by a third person to a certain amount, is a contract for or relating to the sale of goods. Warrington *v.* Furbor, VIII East. 242; VI Esp. 89; S. P. Watkins *v.* Vince, II Stark, 368 (F. C. L. 7440).—**(13)** The defendant was indebted to the plaintiff in £47, and C and W were indebted to the defendant in £48. By agreement between C and W, the plaintiff and the defendant, the following document was delivered to the plaintiff: "To C and W,—I request you will supply Mr. C" (the plaintiff) "with such parcels of Roman cement as he

shall require, to the amount of £48, and charge to the account standing with you to my credit.—R. C." (the defendant.) Under this was written, "To Mr. C,—On the consideration above named, we agree to supply to your order, when you shall require it, Roman cement to the amount of £48.—C. and W." *Held*, that this was an agreement relating to the sale of goods, and therefore did not require a stamp. Chatfield *v.* Cox, XVIII Q. B. 321; XVI Jur. 594; XXI L. J., Q. B. 279 (F. C. L. 7441).

NOTE.—**(b)** Reproduces Government Notification No. 599, dated 23rd January 1874. **(c)** Reproduces Government Notification No. 1228, dated 17th February 1870 (*Gazette of India* of the 19th idem, p. 129).

3. [Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.]

4. [Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.]

5. [Assignment of copyright by entry made under Act No. XX of 1847, section 5.*]

* EXTRACT.—It shall be lawful for every registered proprietor of copyright in any book to assign his interest, or any portion of his interest therein, by making entry in the Registry Book of such assignment, and of the name and place of abode of the Assignee thereof, on payment of Rs. 2 to the Secretary to the Government of India for Home Department; and such assignment so entered shall be effectual in law to all intents and purposes whatsoever, *without being subject to any stamp or duty*, and shall be of the same force and effect as if such assignment had been made by deed.

SCHEDULE II.—*(Continued.)*

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

NOTES.—(1) **"Copyright"** means the exclusive right of an author to print, publish and sell his own original productions, for his own benefit, during a certain period. This right may be had in maps, charts, engravings, and musical compositions as well as in books.

6. [Award under Bombay Act VI of 1873, section 81, or Bombay Act III of 1874, section 18.]

7. [Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port.]

NOTE.—The Indian Ports Act XII of 1875, s. 4, cl. (7), gives the following definition of a *port* —"Port includes also any part of a river or channel in which this Act is for the time being in force."

8. [Bond when executed by—

(*a*) the sureties of middlemen (lambardárs or khattadárs) taking advances for the cultivation of the poppy for Government;

(*b*) headmen nominated under rules framed in accordance with Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;

(*c*) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.]

NOTE.—As to (a)—By Financial Notification No. 503, dated 22nd January 1875, this exemption was confined to the limits of the Benares and Patna Opium Agencies. Now it has been extended to the whole of British India.—**(c)** Reproduces Notification No. 358, dated 16th January 1874, and adds "or any other object of public utility."

(13) .. 9. Copy of any paper which a public officer is [expressly] required by law to make or furnish [for record in any public office or for any public purpose.]

RULING.—The copy of a deed produced and read in court, if it is merely used as a memorandum to refresh the memory of a witness, who has read the original and compared the copy with it, is not liable to duty. Braithwait or Braythwayte *v.* Hitchcock, II D., N. S. 444; X M. and W. 494; VI Jur. 976; XII L. J. Exch. 38 (F. C. L. 7454).

NOTES.—Copy for record.—*e.g.*, **(a)** Copy of a document in language not understood by registering officer

SCHEDULE II.—(*Continued.*)

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

(Act III of 1877, s. 19).—(b) Copy of will ordered to be produced in Court (*Ib.*, s. 46).—(c) Copy of document admitted to registration. (*Ib.*, s. 52)—(d) Copy of certificate under the Land Improvement Act, 1871. (*Ib.*, s. 89).—**Copy for any public purpose.**—*e. g.*, copies of baptismal, burial and marriage certificates. Such copies were also exempted under Finl. Cir. No. 7, dated 2nd May 1870 (V Punj. 15).

10. [Copy of registration of emigrants furnished under section 27 or section 29 of the Indian Emigration Act, 1871.*]

11. [Entry—

(*a*) of an advocate, vakíl or attorney on the roll of any High Court, when he has *previously* been enrolled in a High Court established by Royal Charter;

* EXTRACT FROM SS. 27 & 29.—In the case of every native of India, who enters into any engagement with a Recruiter, if in the towns of Calcutta, Madras or Bombay, the Protector of Emigrants, and if in any place other than the said towns, the Magistrate, shall enter in a book to be kept for the purpose *(a)* the name, name of the father, and the age of such emigrant, *(b)* the name of the village or place of which such emigrant is a resident, *(c)* the Emigration Depôt to which it is intended he shall proceed, and *(d)* the rate of wages and period of service. if any, agreed upon between the emigrant and the Recruiter. A copy of every such registration written on substantial paper *which shall not require a stamp*, shall be given by the Protector or Magistrate, as the case may be, to the emigrant registered.

(7) ... | (*b*) on the roll of any High Court, as an attorney, of an articled clerk bound as such before this Act comes into force.]

NOTE.—See Appx. I C, para. 27.

12. Instruments—

(7) ... | (*a*) [executed by persons taking advances under the Land Improvement Act, 1871, or by their sureties, as security for the repayment of such advances;]

(*b*) [executed by officers of Government or their sureties] to secure the due execution of an office [or the due accounting for money received by virtue thereof;]

(*c*) [of apprenticeship executed by a Magistrate under Act XIX of 1850* or by which a person is apprenticed by or at the charge of any public charity.]

NOTE.—An instrument whereby a treasurer pledges notes on condition that they shall be sold to make good any losses occasioned by his default in the fulfilment of his duties falls under this exemption.—**As to (a)**—See s. 4, Act XXVI of 1871. Act XVIII, s. 15, cl. (7) exempted *bonds* only.—**As to (b)**—Government Notification No. 2280, dated 23rd July 1875, exempted "instruments executed by salaried officers of Government to secure the due performance of

* An Act for better enabling children, and especially orphans and poor children brought up by public charity, to learn trades, crafts and employments, by which, when they come to full age, they may gain a livelihood.

SCHEDULE II.—(*Continued.*)

	INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

their duties." Similarly, Notification No. 281, of 11th June 1872, exempted "*bonds* executed by Money Order Agents or their sureties for the due performance of their duties." Again, *Mortgage-deeds* executed by salaried officers of Government as securities for the due performance of their duties, were exempted under Notification No. 391, dated 12th May 1870. (*Gazette of India*, of the 14th *idem*, p. 315). Now *all* instruments *generally*, whether bonds, mortgage-deeds or otherwise, and falling within the description of this exemption, are exempted.

	13. Leases and Counterparts—
	(*a*) [Leases of fisheries granted under the Burma Fisheries Act, 1875;*
(9) ...	(*b*) Lease, executed in the case of a *cultivator* without the payment or delivery of any fine or preminum, [when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed one hundred rupees;]
(10) ...	(*c*) Counterpart of any lease granted to a cultivator.

* Act VII of 1875, s. 4. (b)—The Deputy Commissioner of any District may lease the exclusive right of fishing in such fishery to any person.

NOTES.—**As to (b)**—Under Act XVIII, all agricultural leases were exempt. Now only such leases are exempt as are granted (1) to a *cultivator, i. e.*, to the person who (personally) cultivates the land, (2) *without* payment or delivery of a fine or premium, and (3) for a definite term not exceeding one year, or for a definite term exceeding one year, or for an indefinite term, provided the annual rent reserved does not exceed Rs. 100. See Appx. I B, para. 48, cl. (2).

14. Letter—

(16) ... (*a*) of cover or engagement to issue a policy of insurance :

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

(5) ... (*b*) of hypothecation accompanying a bill of exchange.

NOTE.—In marine insurance it is customary, pending the preparation of a regular policy, to give the person effecting the insurance a memorandum of the contract technically termed a "Letter of Cover," which is available as a competent instrument of insurance in case a regular policy is not under-written.

15. Receipt—

(3) ... (*a*) endorsed on or contained in any instrument duly stamped, [or exempted under this schedule, No. 18,] acknowledging the receipt of the

SCHEDULE II.—(*Continued.*)

	INSTRUMENTS EXEMPTED FROM STAMP-DUTY.
	consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured ;
	(*b*) [for any payment of money without consideration ;]
(1) ...	(*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inám lands ;
	(*d*) [for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity ;]
	(*e*) [for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity ;]

(*f*) [given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity ;]

(*g*) [given by a headman or lambardár for land-revenue or taxes collected by him ;]

(2) ... (*h*) given for money or securities for money deposited in the hands of any banker, to be accounted for :

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for ;

Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

NOTES.—Receipts for rent endorsed on duly stamped leases do not fall within the scope of this exemption.

SCHEDULE II.—(*Continued.*)

	INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

Oudh Comp., para. 83. See Sch. I, No. 1, Rul. 19—(b.) *i. e.* receipts for charitable subscriptions or other gratuitous payments. See Appx. I B, para. 48, cl. (1).—(c.) This exemption does not (except in Madras and Bombay as regards receipts given to cultivators of *imám* lands) cover receipts given to their tenants by maáfeedars or others who pay no revenue to Government. Mac N. 27. Memorandum of Stamps, No. II, issued in June 1862, and relating to Oudh, para. 8.—(d), (e), and (f) are taken from the Government Notification No. 1101, dated 13th February 1874.—(h) Under the first proviso a banker's receipt to A for money placed by A to B's account is chargeable with stamp-duty. "**Call**" means a demand for the payment of certain instalments due on shares issued by joint-stock companies. In the formation of such companies, shares of a fixed amount are offered to the public, purchaseable upon expressed conditions. A stipulated sum is paid upon delivery of the preliminary acknowledgment, technically known as **scrip**; and all shareholders are liable to be *called* upon from time to time to pay further sums until the amount is paid up.

(11)	...	16. Surrender of lease [when such lease is exempted from duty.]

RULING.—No stamp is required for a deed relinquishing a ryot's jote. Ramdhan Mookerjea *v.* Musst. Bemola Dassea, &c., Index to S. D. A. Tit. Stamp, para. 40, 18th April 1853.

NOTES.—Under Act XVIII every surrender of lease executed by a cultivator was exempted. Under this Act it is exempted only when the lease itself is exempted under No. 13 of this Schedule.

17. Transfers *by endorsemement*—

(4) ... (*a*) of a bill of exchange, cheque or promissory note ;

(*b*) [of a bill of lading ;]

(4) ... (*c*) of a policy of insurance ;

(*d*) [of mortgages of rates and taxes authorized by any Act for the time being in force in British India ;*

(6) ... (*e*) of securities of the Government of India ;

(*f*) [of a warrant for goods (No. 61 of Shedule I.)]

RULING.—A policy of insurance bore three endorsements, the first an assignment of all the right, title and interest of the assured to the P. Bank ; the second, a re-transfer from the P. Bank to the assured, all claims having been satisfied ; the third, an assignment by the assured similar to the first assignment to Messrs. B. R. S. & Co. : *Held* by Markby and Ainslie, JJ., that the first and third endorsements were liable,

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(*) Act XV of 1876, s. 2. (Bombay Municipal Debentures Act.—Every mortgage of rates and taxes, authorized to be made under the said Bombay Municipal Act of 1865, or any subsequent Act, shall be transferable by endorsement on the instrument of mortgage, *and no such endorsement shall be chargeable with any stamp-duty.*

SCHEDULE II.—(*Continued.*)

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

as collateral instruments, under Sch. II, cl. 20 of the General Stamp Act, to a stamp of one rupee, and that the second endorsement was not chargeable with stamp-duty. *Held*, by Garth, C. J., that none of the endorsements were chargeable with duty. In the matter of Thomson's Policy (on a reference from the Secretary to the Board of Revenue, N. W. P, under s. 41, Act XVIII of 1869), I. L. R III Cal. 347, 21st December, 1877.

NOTE.—See Sch. I, No 21, note

General Exemption.

(15) ... 18. Any instrument executed by, or on behalf of, [or in favour of,] Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

NOTES.—(1) Along with this exemption read s. 29 of this Act—(2) A lease of Government land given by a Collector is liable to stamp-duty as any other lease, because this exemption applies only to those deeds executed by or on behalf of Government, upon which Government would, but for the exemption, be liable to pay; and s. 29, cl. (*c*) prescribes that the expense of the stamp for leases shall be borne by *lessee*. The kabulyat, or counterpart of such

lease, would be exempt, because cl. (*d*) of the same section prescries that *lessor* shall bear the expense of providing the stamp for such deeds, and such expense would, but for exemption 18, fall upon Government. Oudh Comp. para. 77.—(3) This exemption does not cover a cheque, receipt or other instrument drawn or executed by a Municipal Committee. Mac. N. 33, and Punj. Book Cir. No. 25 of 1870. District officers while acting as Court of Wards, Municipal Commissioners or Receivers appointed by Court are not Government officers, and therefore any deeds executed by them in any of those capacities are liable to stamp-duty in the same manner as if they were executed by private persons. Oudh Comp., para. 86. Receipts for sums exceeding Rs. 20 given by all officers and servants of Government for personal pay or allowances, whether such receipts be given on the back of the pay abstract or in an acquittance roll, or in any other form, are liable to stamp-duty. The general receipt given by the head of an office on the back of the pay abstract (when such abstract does not include his own pay and allowances only) is not liable to stamp-duty, the receipt being executed by him in his official capacity, and on behalf of Government; but when the amount of the pay abstract comes to be distributed, the receipts (in whatever shape given) of the payees for sums exceeding Rs. 20 must be stamped. Oudh Comp., para. 84. *N. B.*—See s. 5, Ruls. (3) and (4) and s. 13, Rul.

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright	In section five, the words "without being subject to any stamp or duty."*
X of 1866 ...	The Indian Companies Act	In section eleven, the words "shall bear the same stamp as if it were a deed, and"†

		In section sixteen, the words "they shall bear the same stamp as if they were contained in a deed." ‡
XVIII of 1869 ...	The General Stamp Act ...	The whole. §
VII of 1871 ...	The Indian Emigration Act	In sections twenty-seven and twenty-nine, the words "which shall not require a stamp." ‖
XIX of 1873 ...	The North-Western Provinces Land-Revenue Act, 1873.	In section one hundred and eighty-three, the words "stamped or" ¶
II of 1874 ...	The Administrator-General's Act.	In section thirty-one, the words "bearing a stamp of ten rupees and" **

† Embodied in Sch. II, Exemp. 5. † Embodied in Sch. I, No. 43. ‡ Embodied in Sch. I, No. 8.
§ Embodied in this Act, I of 1879. ‖ Embodied in Sch. II, Exemp. 10.
¶ Now subjected to stamp-duty under Sch. I, No. 16, of this Act. ** Embodied in Sch. I, No. 60, cl. (c).

Number and year.	Subject or short title.	Extent of repeal.
IX of 1874 ...	The European Vagrancy Act	In section seventeen, the words "may be on unstamped paper and"*
XV of 1876 ...	Bombay Municipal Debentures	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."†

D. FITZPATRICK,

Secy. to the Govt. of India.

* Embodied in Sch. II, Exemp. 2, cl. (b).

† Embodied in Sch. II, Exemp. 17, cl. (d).

RULES MADE BY THE GOVERNOR-GENERAL IN COUNCIL UNDER THIS ACT.

(Gazette of India, 22nd March, 1879.)

SEPARATE REVENUE—STAMPS.

The 21st March 1879.

No. 1385—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one and fifty-six of the Indian Stamp Act, 1879, the Governor-General in Council in pleased to make the following rules :—

(*A*).—*Preliminary.*

1. These rules shall come into force throughout British India on the 15th of April 1879, and on and from that day the Notifications noted on the margin shall be cancelled.

No. 3908, dated 19th June 1874.
No. 1510, dated 14th March 1871.
No. 2623, dated 1st September 1876.

2. All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be three kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(1.) Impressed stamps—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these rules.

(2.) Adhesive stamps sold to the public for use by them in the case of instruments mentioned in section ten of the said Act.

(3.) Stamped labels—to be affixed only by Government officers in the manner hereinafter prescribed.

(B).—Of Impressed Stamps.

4. All instruments chargeable with duty, except hundís, may be written on impressed stamps, and, except as provided by section ten of the said Act and by these rules, shall be so written.

5. When any instrument is to be written on an impressed stamp, if the amount of duty with which such instrument is chargeable does not exceed five hundred rupees, a single impressed stamp shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or,

where such application is made to a stamp-vendor, the vendor

certifies that he is unable to furnish a single stamp of the required amount.

When the amount of duty chargeable in respect of any instrument exceeds five hundred rupees, or a treasury-officer or stamp-vendor has certified that he is unable to furnish a single stamp of the value required, the number of stamps used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount:

Provided that no certificate made by a stamp-vendor under this rule shall be of any effect when there is at the date of the certificate a public treasury at which stamps are kept for sale situate within two miles from the place where such vendor sells stamps.

When under this Rule two or more impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each stamp so used.

(C).—Of Stamped Labels.

6. Stamped labels may be affixed to the following instruments, namely—

(1.) Administration-bonds :

(2.) Affidavits :

(3.) Appointments made in excecution of a power :

(4.) Articles of Association of a Company :

(5.) Articles of clerkship :

(6.) Bills of lading :

(7.) Charter-parties :

(8.) Declarations of trust :

(9.) Instruments evidencing an agreement to secure the re-payment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property :

(10.) Memoranda of Association of Companies :

(11.) Notes of protest :

(12.) Petitions for leave to file specification of an invention, &c. :

(13.) Policies of insurance :

(14.) Revocations of trust :

and the following—when written in the English language—

(15.) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the stamp, cannot conveniently be written on impressed stamps :

(16.) Awards :

(17.) Bills of exchange payable otherwise than on demand and drawn in British India :

(18.) Bonds :

(19.) Composition-deeds :

(20.) Conveyances :

(21.) Instruments imposing a further charge on mortgaged property :

(22.) Instruments of apprenticeship :

(23.) Instruments of co-partnership :

(24.) Instruments of dissolution of partnership .

(25.) Instruments of exchange :

(26.) Leases :

(27.) Letters of license :

(28.) Mortgage-deeds :

(29.) Reconveyances of mortgaged property :

(30.) Releases :

(31.) Settlements :

(32.) Transfers of the description mentioned in No. 60 of the first schedule of the said Act.

7. The following officers are empowered to affix stamped labels to the instruments mentioned in Rule six, namely—

(*a*) the Collectors of Calcutta and Karáchí;

(*b*) the Superintendents of Stamps at Calcutta, Madras, Bombay, Rangoon, Maulmain and Akyab;

(*c*) the Commissioner of Stamps, North-Western Provinces; and

(*d*) the Financial Comissioner of the Panjáb.

(*e*) the Superintendent of Stamps (Political Resident), Aden.

8. Every such officer shall, upon any instrument mentioned in Rule six being brought to him after it is completely written, but before it is executed, and application being made to him for that purpose, affix thereto a stamped label of such value as the applicant may desire and pay for, and deface such label by means of a stamping-machine before returning the instrument to the applicant.

When the value of the stamp amounts to twenty rupees or upwards, such officer shall, besides so defacing the label, attach his usual signature to the instrument immediately under the label.

9. Hundís other than hundís which can be stamped with an adhesive stamp under section ten of the said Act, shall be written on paper supplied for sale by the Government and to which stamped labels have been affixed by one of the officers mentioned in Rule seven,

clause (*b*), and defaced by him in manner provided by Rule eight.

10. Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

11. The payment of duty on instruments (other than Bills of Exchange, Cheques and Promissory notes) executed out of British India and requiring to be stamped after their receipt in British India shall he indicated only by stamped labels.

When any such instrument is brought to the Collector under section seventeen of the said Act, the Collector shall send the instrument to one of the officers mentioned in Rule seven, stating the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rule eight and return the same to the Collector for delivery to the person by whom it was produced.

(*D.*)—*Miscellaneous.*

12. When it is necessary under section fifteen of the said Act to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

13. Every payment made under section thirty of the said Act shall be made in cash.

14. The Collector shall require every person claiming a refund or renewal under chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on

oath, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

R. B. CHAPMAN,
Secy. to the Govt. of India.

TABLES OF STAMP DUTIES.

TABLE A.

Shewing the *ad valorem* stamp-duty chargeable on a **Bill of Exchange or Promissory Note** (No. 11), and instruments similarly chargeable* when the amount thereof does not exceed Rs. 2,00,000.

	Proper Stamp-duty.					
	If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.	
When the amount does not exceed Rs.	Rs.	As.	Rs.	As.	Rs.	As.
200	...	2	...	1	. .	1
400	...	4	...	2	. .	2
600	...	6	. .	3	...	2
1,000	...	10	...	5	...	4
1,200	...	12	...	6	...	4
1,600	1	...	...	8	..	6
2,500	1	8	.	12	...	8
5,000	3	...	1	8	1	...
7,500	4	8	2	4	1	8
10,000	6	...	3	...	2	...
15,000	9	...	4	8	3	...
20,000	12	...	6	...	4	...
25,000	15	...	7	8	5	...
30,000	18	...	9	...	6	...
40,000	24	...	12	...	8	...
50,000	30	...	15	...	10	...

* No. 29.

When the amount does not exceed Rs.	Proper Stamp-Duty. If drawn singly. Rs.	As.	If drawn in set of two, for each part of the set. Rs.	As.	If drawn in set of three, for each part of the set. Rs.	As.
60,000	36	...	18	...	12	...
70,000	42	...	21	...	14	...
80,000	48	...	24	...	16	...
90,000	54	...	27	...	18	...
1,00,000	60	...	30	...	20	...
1,10,000	66	...	33	...	22	...
1,20,000	72	...	36	...	24	...
1,30,000	78	...	39	...	26	...
1,40,000	84	...	42	...	28	...
1,50,000	90	...	45	...	30	...
1,60,000	96	...	48	...	32	...
1,70,000	102	...	51	...	34	...
1,80,000	108	...	54	...	36	...
1,90,000	114	...	57	...	38	...
2,00,000	120	...	60	...	40	...

TABLE B.

Shewing the *ad valorem* stamp-duty chargeable on **Bond** (No 13) and instruments similarly chargeable,* when the amount or value thereby secured does not exceed Rs. 2,00,000.

RULE.—Up to Rs. 10 ... duty 2 as
„ „ 50 ... „ 4 „
„ „ 100 ... „ 8 „
„ „ 1,000 ... „ 8 „ p. c. or part thereof.
Above 1,000 ... „ 5 Rs. per thousand ÷ Rs. 2-8-0 for fraction of a thousand.

EXAMPLES.—The duty on a bond for
(1) Rs. $500 = \frac{500}{100} = 5$ eight anna pieces = Rs. 2-8-0
(2) „ $3{,}250 = 3{,}000 + 250 = (5 \times 3)$ Rs. + 2-8-0
$= 15 + 2\text{-}8\text{-}0 = 17\text{-}8\text{-}0$

When the amount or value secured does not exceed Rs.	...	Proper Stamp-duty. Rs.	As.	When the amount or value secured does not exceed Rs.	...	Proper Stamp-duty. Rs.	As.
10	...	0	2	1,500	...	7	8
50	...	0	4	2,000	...	10	0
100	...	0	8	2,500	...	12	8
200	...	1	0	3,000	...	15	0
300	...	1	8	3,500	...	17	8
400	...	2	0	4,000	...	20	0
500	...	2	8	4,500	..	22	8
600	...	3	0	5,000	..	25	0
700	...	3	8	5,500	..	27	8
800	...	4	0	6,000	...	30	0
900	...	4	8	6,500	...	32	8
1,000	...	5	0	7,000	...	35	0

* Nos. 2, 4, 7, 10, 11, 14, 15, 24, 28, 30, 37, 39, 44, 54, 55, 57, 59 & 60

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
7,500	...	37	8	23,000	...	115	0
8,000	...	40	0	23,500	...	117	8
8,500	...	42	8	24,000	...	120	0
9,000	...	45	0	24,500	...	122	8
9,500	...	47	8	25,000	...	125	0
10,000	...	50	0	25,500	...	127	8
10,500	...	52	8	26,000	...	130	0
11,000	...	55	0	26,500	...	132	8
11,500	...	57	8	27,000	...	135	0
12,000	...	60	0	27,500	...	137	8
12,500	...	62	8	28,000	...	140	0
13,000	...	65	0	28,500	...	142	8
13,500	...	67	8	29,000	...	145	0
14,000	...	70	0	29,500	...	147	8
14,500	...	72	8	30,000	...	150	0
15,000	...	75	0	30,500	...	152	8
15,500	...	77	8	31,000	...	155	0
16,000	...	80	0	31,500	...	157	8
16,500	...	82	8	32,000	...	160	0
17,000	...	85	0	32,500	...	162	8
17,500	...	87	8	33,000	...	165	0
18,000	...	90	0	33,500	...	167	8
18,500	...	92	8	34,000	...	170	0
19,000	...	95	0	34,500	...	172	8
19,500	...	97	8	35,000	...	175	0
20,000	...	100	0	35,500	...	177	8
20,500	...	102	8	36,000	...	180	0
21,000	...	105	0	36,500	...	182	8
21,500	...	107	8	37,000	...	185	0
22,000	...	110	0	37,500	...	187	8
22,500	...	112	8	38,000	...	190	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
38,500	...	192	8	54,000	...	270	0
39,000	...	195	0	54,500	...	272	8
39,500	...	197	8	55,000	...	275	0
40,000	...	200	0	55,500	...	277	8
40,500	...	202	8	56,000	...	280	0
41,000	...	205	0	56,500	...	282	8
41,500	...	207	8	57,000	...	285	0
42,000	...	210	0	57,500	...	287	8
42,500	...	212	8	58,000	...	290	0
43,000	...	215	0	58,500	...	292	8
43,500	...	217	8	59,000	...	295	0
44,000	...	220	0	59,500	...	297	8
44,500	...	222	8	60,000	...	300	0
45,000	...	225	0	60,500	...	302	8
45,500	...	227	8	61,000	...	305	0
46,000	...	230	0	61,500	...	307	8
46,500	...	232	8	62,000	...	310	0
47,000	...	235	0	62,500	...	312	8
47,500	...	237	8	63,000	...	315	0
48,000	...	240	0	63,500	...	317	8
48,500	...	242	8	64,000	...	320	0
49,000	...	245	0	64,500	...	322	8
49,500	...	247	8	65,000	...	325	0
50,000	...	250	0	65,500	...	327	8
50,500	..	252	8	66,000	...	330	0
51,000	...	255	0	66,500	...	332	8
51,500	...	257	8	67,000	...	335	0
52,000	...	260	0	67,500	...	337	8
52,500	...	262	8	68,000	...	340	0
53,000	. .	265	0	68,500	...	342	8
53,500	...	267	8	69,000	...	345	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
69,500	...	347	8	85,000	...	425	0
70,000	...	350	0	85,500	...	427	8
70,500	...	352	8	86,000	...	430	0
71,000	...	355	0	86,500	...	432	8
71,500	...	357	8	87,000	...	435	0
72,000	...	360	0	87,500	...	437	8
72,500	...	362	8	88,000	...	440	0
73,000	...	365	0	88,500	...	442	8
73,500	...	367	8	89,000	...	445	0
74,000	...	370	0	89,500	...	447	8
74,500	...	372	8	90,000	...	450	0
75,000	...	375	0	90,500	...	452	8
75,500	...	377	8	91,000	...	455	0
76,000	...	380	0	91,500	...	457	8
76,500	...	382	8	92,000	...	460	0
77,000	...	385	0	92,500	...	462	8
77,500	...	387	8	93,000	...	465	0
78,000	...	390	0	93,500	...	467	8
78,500	...	392	8	94,000	...	470	0
79,000	...	395	0	94,500	...	472	8
79,500	...	397	8	95,000	...	475	0
80,000	...	400	0	95,500	...	477	8
80,500	...	402	8	96,000	...	480	0
81,000	...	405	0	96,500	...	482	8
81,500	...	407	8	97,000	...	485	0
82,000	...	410	0	97,500	...	487	8
82,500	...	412	8	98,000	...	490	0
83,000	...	415	0	98,500	...	492	8
83,500	...	417	8	99,000	...	495	0
84,000	...	420	0	99,500	...	497	8
84,500	...	422	8	1,00,000	...	500	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
1,00,500	...	502	8	1,16,000	...	580	0
1,01,000	...	505	0	1,16,500	...	582	8
1,01,500	...	507	8	1,17,000	...	585	0
1,02,000	...	510	0	1,17,500	...	587	8
1,02,500	...	512	8	1,18,000	...	590	0
1,03,000	...	515	0	1,18,500	...	592	8
1,03,500	...	517	8	1,19,000	...	595	0
1,04,000	...	520	0	1,19,500	...	597	8
1,04,500	...	522	8	1,20,000	...	600	0
1,05,000	...	525	0	1,20,500	...	602	8
1,05,500	...	527	8	1,21,000	..	605	0
1,06,000	...	530	0	1,21,500	...	607	8
1,06,500	...	532	8	1,22,000	...	610	0
1,07,000	...	535	0	1,22,500	...	612	8
1,07,500	...	537	8	1,23,000	...	615	0
1,08,000	...	540	0	1,23,500	...	617	8
1,08,500	...	542	8	1,24,000	...	620	0
1,09,000	...	545	0	1,24,500	...	622	8
1,09,500	...	547	8	1,25,000	...	625	0
1,10,000	...	550	0	1,25,500	...	627	8
1,10,500	...	552	8	1,26,000	...	630	0
1,11,000	...	555	0	1,26,500	...	632	8
1,11,500	...	557	8	1,27,000	...	635	0
1,12,000	...	560	0	1,27,500	...	637	8
1,12,500	...	562	8	1,28,000	...	640	0
1,13,000	..	565	0	1,28,500	...	642	8
1,13,500	...	567	8	1,29,000	...	645	0
1,14,000	...	570	0	1,29,500	...	647	8
1,14,500	...	572	8	1,30,000	..	650	0
1,15,000	...	575	0	1,30,500	..	652	8
1,15,500	...	577	8	1,31,000	...	655	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
1,31,500	...	657	8	1,47,000	...	735	0
1,32,000	...	660	0	1,47,500	...	737	8
1,32,500	...	662	8	1,48,000	...	740	0
1,33,000	...	665	0	1,48,500	...	742	8
1,33,500	...	667	8	1,49,000	...	745	0
1,34,000	...	670	0	1,49,500	...	747	8
1,34,500	...	672	8	1,50,000	...	750	0
1,35,000	...	675	0	1,50,500	...	752	8
1,35,500	...	677	8	1,51,000	...	755	0
1,36,000	...	680	0	1,51,500	...	757	8
1,36,500	...	682	8	1,52,000	...	760	0
1,37,000	...	685	0	1,52,500	...	762	8
1,37,500	...	687	8	1,53,000	...	765	0
1,38,000	...	690	0	1,53,500	...	767	8
1,38,500	...	692	8	1,54,000	...	770	0
1,39,000	...	695	0	1,54,500	...	772	8
1,39,500	...	697	8	1,55,000	...	775	0
1,40,000	...	700	0	1,55,500	...	777	8
1,40,500	...	702	8	1,56,000	...	780	0
1,41,000	...	705	0	1,56,500	...	782	8
1,41,500	...	707	8	1,57,000	...	785	0
1,42,000	...	710	0	1,57,500	...	787	8
1,42,500	...	712	8	1,58,000	...	790	0
1,43,000	...	715	0	1,58,500	...	792	8
1,43,500	...	717	8	1,59,000	...	795	0
1,44,000	...	720	0	1,59,500	...	797	8
1,44,500	...	722	8	1,60,000	...	800	0
1,45,000	...	725	0	1,60,500	...	802	8
1,45,500	...	727	8	1,61,000	...	805	0
1,46,000	...	730	0	1,61,500	...	807	8
1,46,500	...	732	8	1,62,000	...	810	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
1,62,500	...	812	8	1,78,000	...	890	0
1,63,000	...	815	0	1,78,500	...	892	8
1,63,500	...	817	8	1,79,000	...	895	0
1,64,000	...	820	0	1,79,500	...	897	8
1,64,500	...	822	8	1,80,000	...	900	0
1,65,000	...	825	0	1,80,500	...	902	8
1,65,500	...	827	8	1,81,000	...	905	0
1,66,000	...	830	0	1,81,500	...	907	8
1,66,500	...	832	8	1,82,000	...	910	0
1,67,000	...	835	0	1,82,500	..	912	8
1,67,500	...	837	8	1,83,000	.	915	0
1,68,000	..	840	0	1,83,500	.	917	8
1,68,500	..	842	8	1,84,000	.	920	0
1,69,000	..	845	0	1,84,500	...	922	8
1,69,500	..	847	8	1,85,000	..	925	0
1,70,000	...	850	0	1,85,500	..	927	8
1,70,500	...	852	8	1,86,000	..	930	0
1,71,000	...	855	0	1,86,500	...	932	8
1,71,500	...	857	8	1,87,000	...	935	0
1,72,000	..	860	0	1,87,500	..	937	8
1,72,500	...	862	8	1,88,000	...	940	0
1,73,000	...	865	0	1,88,500	...	942	8
1,73,500	...	867	8	1,89,000	...	945	0
1,74,000	..	870	0	1,89,500	...	947	8
1,74,500	...	872	8	1,90,000	...	950	0
1,75,000	...	875	0	1,90,500	...	952	8
1,75,500	...	877	8	1,91,000	...	955	0
1,76,000	..	880	0	1,91,500	...	957	8
1,76,500	...	882	8	1,92,000	...	960	0
1,77,000	...	885	0	1,92,500	...	962	8
1,77,500	...	887	8	1,93,000	...	965	0

When the amount or value secured does not exceed		Proper Stamp-duty.		When the amount or value secured does not exceed		Proper Stamp-duty.	
Rs.	...	Rs.	As.	Rs.	...	Rs.	As.
1,93,500	...	967	8	1,97,000	...	985	0
1,94,000	...	970	0	1,97,500	...	987	8
1,94,500	...	972	8	1,98,000	...	990	0
1,95,000	...	975	0	1,98,500	...	992	8
1,95,500	...	977	8	1,99,000	...	995	0
1,96,000	...	980	0	1,99,500	...	997	8
1,96,500	...	982	8	2,00,000	...	1,000	0

TABLE C.

Shewing the stamp duty chargeable on a **conveyance** (No 21) and other instruments similary chargeable, * when the amount of the consideration set forth therein does not exceed Rs 2,00,000

RULE —up to Rs 50 . duty 8 as
above „ 50 . double the amount of the bond duty (Table B)

EXAMPLES —The duty on a conveyance for (1) Rs 500 = 2 8-0 × 2 = 5 Rs
(2) „ 3250 = 17-8 0 × 2 = 35 Rs.

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* Nos. 4, 16, 30, 35, 36, 39, 44, 53, 59, and 60.

TABLE D.

Shewing the *ad valorem* stamp-duty chargeable on **Policy of Insurance** (No. 49) and instrument similarly chargeable* when the amount insured does not exceed Rs. 2,00,000.

RULE.—For every Rs. 1,000 or part thereof

(1) in the case of *sea*-insurance, duty 4 as. if drawn singly, and 2 as. for each part, if drawn in duplicate;

(2) in any *other* case, duty 6 as. if drawn singly, and 3 as. for each part, if drawn in duplicate.

EXAMPLES.—The duty on a sea-policy for

(1) Rs. 5,000$=\frac{5,000}{1,000}=5$ four-anna pieces or $\frac{5}{4}$ Rs.=1-4-0.

(2) Rs. 9,500$=\frac{9,500}{1,000}=9+1$ (for 500 which is part of 1,000)=10 four-anna pieces or $\frac{10}{4}$ Rs.=2-8-0.

N. B.—(1) When the policy is drawn in duplicate, the duty is just half of what it would be when the instrument is drawn singly.

(2) The third duty column of the Table is the sum of the first two duty columns in the same line: thus 4 as. + 2 as.=6 as.

When the amount insured does not exceed	PROPER STAMP-DUTY.							
	In the case of sea-*insurance.*				*In any* other *case*			
	If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.	Rs.	As.	Rs.	As.	Rs	As.	Rs.	As.
1,000 ...	0	4	0	2	0	6	0	3
2,000 ..	0	8	0	4	0	12	0	6
3,000 ..	0	12	0	6	1	2	0	9
4,000 ...	1	0	0	8	1	8	0	12
5,000 ...	1	4	0	10	1	14	0	15

* Sch. I, No. 60.

When the amount insured does not exceed	Proper Stamp-duty.							
	In the case of sea-insurance.				*In any other case.*			
	If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
6,000 ...	1	8	0	12	2	4	1	2
7,000 ...	1	12	0	14	2	10	1	5
8,000 ..	2	0	1	0	3	0	1	8
9,000 ...	2	4	1	2	3	6	1	11
10,000 ..	2	8	1	4	3	12	1	14
11,000 ..	2	12	1	6	4	2	2	1
12,000 ...	3	0	1	8	4	8	2	4
13,000 ..	3	4	1	10	4	14	2	7
14,000 ..	3	8	1	12	5	4	2	10
15,000 ..	3	12	1	14	5	10	2	13
16,000 ...	4	0	2	0	6	0	3	0
17,000 ..	4	4	2	2	6	6	3	3
18,000 ...	4	8	2	4	6	12	3	6
19,000 ...	4	12	2	6	7	2	3	9
20,000 ...	5	0	2	8	7	8	3	12
21,000 ...	5	4	2	10	7	14	3	15
22,000 ...	5	8	2	12	8	4	4	2
23,000 ...	5	12	2	14	8	10	4	5
24,000 ...	6	0	3	0	9	0	4	8
25,000 ...	6	4	3	2	9	6	4	11
26,000 ...	6	8	3	4	9	12	4	14
27,000 ...	6	12	3	6	10	2	5	1
28,000 ..	7	0	3	8	10	8	5	4
29,000 ..	7	4	3	10	10	14	5	7
30,000 ...	7	8	3	12	11	4	5	10
31,000 ...	7	12	3	14	11	10	5	13
32,000 ...	8	0	4	0	12	0	6	0
33,000 ...	8	4	4	2	12	6	6	3
34,000 ...	8	8	4	4	12	12	6	6

BENGAL SECRETARIAT LIBRARY

When the amount insured does not exceed	Proper Stamp-duty.							
	In the case of sea-*insurance.*				*In any* other *case.*			
	If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
35,000 ...	8	12	4	6	13	2	6	9
36,000 ...	9	0	4	8	13	8	6	12
37,000 ...	9	4	4	10	13	14	6	15
38,000 ...	9	8	4	12	14	4	7	2
39,000 ...	9	12	4	14	14	10	7	5
40,000 ...	10	0	5	0	15	0	7	8
41,000 ...	10	4	5	2	15	6	7	11
42,000 ...	10	8	5	4	15	12	7	14
43,000 ...	10	12	5	6	16	2	8	1
44,000 ...	11	0	5	8	16	8	8	4
45,000 ...	11	4	5	10	16	14	8	7
46,000 ...	11	8	5	12	17	4	8	10
47,000 ...	11	12	5	14	17	10	8	13
48,000 ...	12	0	6	0	18	0	9	0
49,000 ...	12	4	6	2	18	6	9	3
50,000 ...	12	8	6	4	18	12	9	6
51,000 ...	12	12	6	6	19	2	9	9
52,000 ...	13	0	6	8	19	8	9	12
53,000 ...	13	4	6	10	19	14	9	15
54,000 ...	13	8	6	12	20	4	10	2
55,000 ...	13	12	6	14	20	10	10	5
56,000 ...	14	0	7	0	21	0	10	8
57,000 ...	14	4	7	2	21	6	10	11
58,000 ...	14	8	7	4	21	12	10	14
59,000 ...	14	12	7	6	22	2	11	1
60,000 ...	15	0	7	8	22	8	11	4
61,000 ...	15	4	7	10	22	14	11	7
62,000 ...	15	8	7	12	23	4	11	10
63,000 ...	15	12	7	14	23	10	11	13

When the amount insured does not exceed	Proper Stamp-duty.							
	In the case of sea-*insurance.*				*In any* other *case.*			
	If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
64,000 ...	16	0	8	0	24	0	12	0
65,000 ...	16	4	8	2	24	6	12	3
66,000 ...	16	8	8	4	24	12	12	6
67,000 ...	16	12	8	6	25	2	12	9
68,000 ...	17	0	8	8	25	8	12	12
69,000 ...	17	4	8	10	25	14	12	15
70,000 ...	17	8	8	12	26	4	13	2
71,000 ...	17	12	8	14	26	10	13	5
72,000 ...	18	0	9	0	27	0	13	8
73,000 ...	18	4	9	2	27	6	13	11
74,000 ...	18	8	9	4	27	12	13	14
75,000 ...	18	12	9	6	28	2	14	1
76,000 ...	19	0	9	8	28	8	14	4
77,000 ...	19	4	9	10	28	14	14	7
78,000 ...	19	8	9	12	29	4	14	10
79,000 ...	19	12	9	14	29	10	14	13
80,000 ...	20	0	10	0	30	0	15	0
81,000 ...	20	4	10	2	30	6	15	3
82,000 ...	20	8	10	4	30	12	15	6
83,000 ...	20	12	10	6	31	2	15	9
84,000 ...	21	0	10	8	31	8	15	12
85,000 ...	21	4	10	10	31	14	15	15
86,000 ...	21	8	10	12	32	4	16	2
87,000 ...	21	12	10	14	32	10	16	5
88,000 ...	22	0	11	0	33	0	16	8
89,000 ...	22	4	11	2	33	6	16	11
90,000 ...	22	8	11	4	33	12	16	14
91,000 ...	22	12	11	6	34	2	17	1
92,000 ...	23	0	11	8	34	8	17	4

When the amount insured does not exceed		Proper Stamp-duty.							
		In the case of sea-*insurance.*				*In any* other *case.*			
		If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.		Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
93,000	...	23	4	11	10	34	14	17	7
94,000	...	23	8	11	12	35	4	17	10
95,000	...	23	12	11	14	35	10	17	13
96,000	...	24	0	12	0	36	0	18	0
97,000	...	24	4	12	2	36	6	18	3
98,000	...	24	8	12	4	36	12	18	6
99,000	...	24	12	12	6	37	2	18	9
1,00,000	...	25	0	12	8	37	8	18	12
1,01,000	...	25	4	12	10	37	14	18	15
1,02,000	...	25	8	12	12	38	4	19	2
1,03,000	...	25	12	12	14	38	10	19	5
1,04,000	...	26	0	13	0	39	0	19	8
1,05,000	...	26	4	13	2	39	6	19	11
1,06,000	...	26	8	13	4	39	12	19	14
1,07,000	...	26	12	13	6	40	2	20	1
1,08,000	...	27	0	13	8	40	8	20	4
1,09,000	...	27	4	13	10	40	14	20	7
1,10,000	...	27	8	13	12	41	4	20	10
1,11,000	...	27	12	13	14	41	10	20	13
1,12,000	...	28	0	14	0	42	0	21	0
1,13,000	...	28	4	14	2	42	6	21	3
1,14,000	...	28	8	14	4	42	12	21	6
1,15,000	...	28	12	14	6	43	2	21	9
1,16,000	...	29	0	14	8	43	8	21	12
1,17,000	...	29	4	14	10	43	14	21	15
1,18,000	...	29	8	14	12	44	4	22	2
1,19,000	...	29	12	14	14	44	10	22	5
1,20,000	...	30	0	15	0	45	0	22	8
1,21,000	...	30	4	15	2	45	6	22	11

When the amount insured does not exceed	Proper Stamp-duty.							
	In the case of sea-*insurance.*				*In any* other *case.*			
	If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1,22,000 ...	30	8	15	4	45	12	22	14
1,23,000 ...	30	12	15	6	46	2	23	1
1,24,000 ...	31	0	15	8	46	8	23	4
1,25,000 ...	31	4	15	10	46	14	23	7
1,26,000 ...	31	8	15	12	47	4	23	10
1,27,000 ...	31	12	15	14	47	10	23	13
1,28,000 ...	32	0	16	0	48	0	24	0
1,29,000 ...	32	4	16	2	48	6	24	3
1,30,000 ...	32	8	16	4	48	12	24	6
1,31,000 ...	32	12	16	6	49	2	24	9
1,32,000 ...	33	0	16	8	49	8	24	12
1,33,000 ...	33	4	16	10	49	14	24	15
1,34,000 ...	33	8	16	12	50	4	25	2
1,35,000 ...	33	12	16	14	50	10	25	5
1,36,000 ...	34	0	17	0	51	0	25	8
1,37,000 ...	34	4	17	2	51	6	25	11
1,38,000 ...	34	8	17	4	51	12	25	14
1,39,000 ...	34	12	17	6	52	2	26	1
1,40,000 ...	35	0	17	8	52	8	26	4
1,41,000 ...	35	4	17	10	52	14	26	7
1,42,000 ...	35	8	17	12	53	4	26	10
1,43,000 ...	35	12	17	14	53	10	26	13
1,44,000 ...	36	0	18	0	54	0	27	0
1,45,000 ...	36	4	18	2	54	6	27	3
1,46,000 ...	36	8	18	4	54	12	27	6
1,47,000 ...	36	12	18	6	55	2	27	9
1,48,000 ...	37	0	18	8	55	8	27	12
1,49,000 ...	37	4	18	10	55	14	27	15
1,50,000 ...	37	8	18	12	56	4	28	2

When the amount insured does not exceed		Proper Stamp-duty.							
		In the case of sea-*insurance.*				*In any* other *case.*			
		If drawn singly.		If drawn in duplicate, for each part.		If drawn singly,		If drawn in duplicate, for each part.	
Rs.		Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1,51,000	...	37	12	18	14	56	10	28	5
1,52,000	...	38	0	19	0	57	0	28	8
1,53,000	...	38	4	19	2	57	6	28	11
1,54,000	...	38	8	19	4	57	12	28	14
1,55,000	...	38	12	19	6	58	2	29	1
1,56,000	...	39	0	19	8	58	8	29	4
1,57,000	...	39	4	19	10	58	14	29	7
1,58,000	...	39	8	19	12	59	4	29	10
1,59,000	...	39	12	19	14	59	10	29	13
1,60,000	...	40	0	20	0	60	0	30	0
1,61,000	...	40	4	20	2	60	6	30	3
1,62,000	...	40	8	20	4	60	12	30	6
1,63,000	...	40	12	20	6	61	2	30	9
1,64,000	...	41	0	20	8	61	8	30	12
1,65,000	...	41	4	20	10	61	14	30	15
1,66,000	...	41	8	20	12	62	4	31	2
1,67,000	...	41	12	20	14	62	10	31	5
1,68,000	...	42	0	21	0	63	0	31	8
1,69,000	...	42	4	21	2	63	6	31	11
1,70,000	...	42	8	21	4	63	12	31	14
1,71,000	...	42	12	21	6	64	2	32	1
1,72,000	...	43	0	21	8	64	8	32	4
1,73,000	...	43	4	21	10	64	14	32	7
1,74,000	...	43	8	21	12	65	4	32	10
1,75,000	...	43	12	21	14	65	10	32	13
1,76,000	...	44	0	22	0	66	0	33	0
1,77,000	...	44	4	22	2	66	6	33	3
1,78,000	...	44	8	22	4	66	12	33	6
1,79,000	...	44	12	22	6	67	2	33	9

When the amount insured does not exceed		Proper Stamp-duty.							
		In the case of sea-*insurance.*				*In any* other *case.*			
		If drawn singly.		If drawn in duplicate, for each part.		If drawn singly.		If drawn in duplicate, for each part.	
Rs.		Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1,80,000	...	45	0	22	8	67	8	33	12
1,81,000	...	45	4	22	10	67	14	33	15
1,82,000	...	45	8	22	12	68	4	34	2
1,83,000	...	45	12	22	14	68	10	34	5
1,84,000	...	46	0	23	0	69	0	34	8
1,85,000	...	46	4	23	2	69	6	34	11
1,86,000	...	46	8	23	4	69	12	34	14
1,87,000	...	46	12	23	6	70	2	35	1
1,88,000	...	47	0	23	8	70	8	35	4
1,89,000	...	47	4	23	10	70	14	35	7
1,90,000	...	47	8	23	12	71	4	35	10
1,91,000	...	47	12	23	14	71	10	35	13
1,92,000	...	48	0	24	0	72	0	36	0
1,93,000	...	48	4	24	2	72	6	36	3
1,94,000	...	48	8	24	4	72	12	36	6
1,95,000	...	48	12	24	6	73	2	36	9
1,96,000	...	49	0	24	8	73	8	36	12
1,97,000	...	49	4	24	10	73	14	36	15
1,98,000	...	49	8	24	12	74	4	37	2
1,99,000	...	49	12	24	14	74	10	37	5
2,00,000	...	50	0	25	0	75	0	37	8

(*N. W. Provinces and Oudh Gazette, April 27th* 1878, *p.* 534)

SEPARATE REVENUE (STAMPS) DEPARTMENT.

DATED THE 20TH APRIL 1878.

No. 24. The following RULES for regulating the sale of general stamps, framed by the Government of the N. W. P. and Oudh under section 48, Act XVIII of 1869, and approved by the Governor-General in Council are published for general information.

1. For the purpose of these rules stamps are divided into two classes.

CLASS I. Adhesive stamps—Stamps under Schedule 1, Articles 1 and 2. Stamps under Schedule II, Articles 1 to 8.

CLASS II. All other stamps prescribed by the General Stamp Act 1869.

2. Stamps in Class I may be sold by any person. Stamps in Class II shall be sold by *ex officio* and licensed vendors in accordance with these rules.

3. The treasurer of each district and such ministerial officers at tahsils as may be authorized by Collectors shall be *ex officio* vendors ; such persons as may be licensed by the Collector, and any other officer empowered by the Local Government to grant licenses shall be licensed vendors. The Collector or other officer duly authorized should make such arrangements for the appointment of licensed vendors that the people need only come to the treasury to purchase direct, when the stamp they require is one of the high values for which the licensed vendors do not get discount.

4. *Ex officio* vendors shall sell such stamps as they may be directed by the Local Government to sell. Licensed vendors shall sell such stamps as are indicated in their licenses. They should

ordinarily be restricted to the sale of stamps of value not exceeding Rs. 10 each.

5. Every license should be issued in the annexed form (A) and renewed every year, and it may at any time be revoked by the authority granting it.

6. Subject to Rule VIII, every person who purchases from Government, by payment of ready money, stamps in Class I shall receive the same at such discount, not exceeding the following rates, as may be prescribed by the Local Government :—

Per cent—Stamps not exceeding in value 8 annas each, 6¼ stamps; exceeding in value 8 annas each, but not exceeding in value Rs. 5 each, 4; stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, 2.

7. Subject to Rule VIII, every licensed vendor who purchases from Government, by payment of ready money, stamps of Class II shall receive the same at such discount, not exceeding the following rates, as may be prescribed by the Local Government :—

Per cent—Vendors licensed at places where stamps are sold by the Government, 3. Vendors licensed at other places, 5.

8. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity which may be prescribed by the Local Government in respect of any class or value of stamps.

9. The Local Government may authorize licensed vendors to be supplied with stamps of either class without requiring payment in ready money. Such licensed vendors may receive commission on these stamps sold by them at a rate to be prescribed by the Local Government, not exceeding 2 per cent. In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

10. Every licensed vendor shall at all times have stuck up in a conspicuous station outside the place of vend, a signboard bearing the name of the vendor with the words "Licensed Vendor of Stamps" in English and in the vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and the Schedules referring to the stamps sold by him, together with these rules in English and the vernacular placed so that they can readily be seen and read by purchasers.

11. Every *ex officio* or licensed vendor shall write on the back of every stamp of Class II which he sells a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and his own ordinary signature. At the same time he shall make corresponding entries in a register to be kept by him in such form as the Local Government may prescribe. No such vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

12. Every licensed vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district. A licensed vendor shall not demand or accept for any stamp consideration exceeding the value of such stamp.

13. No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

14. Every vendor shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the Collector of the District or any officer duly authorized by such Collector or by the Local Government at any time to inspect such accounts and the register which he is required to keep under Rule XI, and to examine the store of stamps in his possession.

15. Every vendor shall at any time on the demand of the Collector or other officer duly authorized by the Local Government

deliver up all stamps of Class II remaining in his possessin, and if such stamps have been paid for shall receive back the value thereof, less any discount which may have been allowed.

A.

LICENSE FOR VEND OF STAMPS UNDER ACT XVIII OF 1869 FOR THE YEAR—

To_____son of_____Resident of _____You are hereby authorized, agreeably to the provisions of Section 48, Act XVIII of 1869, to sell general stamps under the conditions herein set forth.

(1.) Stamped papers and adhesive stamps of value not exceeding Rs.——each, that you may obtain from the treasury shall alone be sold.

(2.) You will note on the back of every impressed bi-color stamp you sell the serial number, date of sale, name and residence of the purchaser, and the value of the stamp in full in words, and attach your signature to this endorsement. These particulars you will also note in your sale register, to be kept in such forms as may be from time to time prescribed.

(3.) You shall not knowingly make a false endorsement on a stamp sold, or a false entry in your register.

(4.) You are required to deliver any stamp in your possessioa for sale that may be demanded on tender of its value in any currency which would be accepted on behalf of Government by the Collector of the District.

(5.) You shall not sell any stamps that may be declared obsolete.

(6.) You shall not demand or accept for any stamp other than the actual value denoted thereon.

(7.) You shall at all times have stuck up in a conspicuous station outside the place of vend, a signboard bearing your name with the word " Licensed Vendor of Stamps" in English and in the

vernacular language of the district. You shall also have in the place of vend the Acts of the Legislature and their Schedules referring to the stamps sold by you, together with the rules for regulating the sale of general stamps framed under section 48 of the General Stamp Act, in English and the said vernacular, placed so that they can readily be seen and read by purchasers.

(8.) You shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the Collector of the District or any officer duly authorized by such Collector or by the Local Government at any time to inspect such accounts and the register which you are required to keep under Rule XI, and to examine the store of stamps in your possession.

(9.) You shall be liable for any infractions of these conditions to the penalties prescribed in section 48 Act XVIII of 1869.

Collector.

No. 25. The following Rules for the supply, sale, number, renewal and keeping account of Court Fees' stamps, framed by the Government of N. W. P. and Oudh under section 48, Act XVIII of 1869, and section 27, Act VII of 1870, and approved by the Governor-General in Council are published for general information :—

(a.)—THE SUPPLY AND SALE OF STAMPS TO BE USED UNDER THE COURT FEES' ACT.

1. Court Fees' stamps shall be supplied to district officers throughout the N. W. P. and Oudh by the Superintendent of Stamps, Calcutta, on indents countersigned by the Commissioner of Stamps, N. W. P. and Oudh.

2. The bulk of such stamps shall be kept in store in the Government treasury in one or more strong tin-lined chests or presses under double locks, the key of one lock of each chest or press always remaining with the officer in charge of the treasury, and the key of the other with the treasurer.

3. All such stamps when received shall be noted in a store book under the joint signature or intitials of the officer in charge of the treasury and of the treasurer, and all issues with the balance remaining in stock shall be similarly noted.

4. No discount shall be allowed on the sale of Court Fees' stamps.

5. Such stamps shall be issued from the treasury to the treasurer and through him to *ex officios* and salaried vendors.

6. Such stamps shall be sold to the public at the head-quarters of each district by the treasurer; at each tahsili (except those at head-quarters) up to the value of Rs. 70, by the tahvildar or treasurer's agent; and at such other places as the Local Government may, by notification in the local official Gazette from time to time determine, by salaried agents of the treasurer of the district.

7. Court Fees' stamps up to a rupee in value shall be sold in the camp of each judicial officer on tour by some official on the ordinary staff of such officer. Court Fees' stamps above a rupee in value must be procured at the district treasury or at a tahsili.

8. On the presentation of any document requiring to be stamped under the Court Fees' Act, or the furnishing any such document, the stamp or stamps affixed shall immediately be defaced, as provided in section 30 of the Act.

(b.)—THE NUMBER OF STAMPS TO BE USED FOR DENOTING ANY FEE CHARGEABLE UNDER THE COURT-FEES' ACT,

9. When possible the fee chargeable under the Act shall be denoted by a single stamp. If there be no stamp of the exact required value, the first stamp shall be of the next lower available value, and the margin shall be made up by stamps similarly selected.

(c.)—THE RENEWAL OF DAMAGED OR SPOILED STAMPS.

10.—If any stamp purchased for use under the Court Fees' Act shall have become damaged or spoiled before being brought into use, it shall be lawful for the officer in charge of the district in which the stamp was purchased, on his being satisfied that it was so purchased for use, and that it was accidentally damaged or spoiled, to authorise a fresh stamp of the same value being given in place of it.

11. Requests for renewal of stamps must be accompanied by a written statement showing that the stamps had been purchased for use and had been accidentally damaged. The officer to whom the request is made shall cause stamps of similar or equal value to be delivered to the applicant gratis, the spoilt stamps being given up to such officer.

(d.)—THE KEEPING ACCOUNTS OF ALL STAMPS USED UNDER THE COURT FEES' ACT.

12. The treasurer shall keep a daily book of all sales from stamps issued to him for sale, entering from time to time all fresh stamps received, and bringing down the balance at the close of each working day.

A similar book shall be kept by each *ex officio* and salaried vendor.

13. The treasurer shall credit his receipts daily in the treasury.

The daily receipts of each tahvildar shall be shown in the siyaha of the tahsili.

In the case of each salaried vendor special instructions will be issued as regards the crediting of his receipts.

14. The official entrusted with the sale of stamps in a camp shall keep up a daily book of the sales during each day, and of the balance in hand at the close of it, and at the end of each month he shall forward to the treasury officer an abstract memo. of the sales during the month and of the balance in hand at the close of it.

15. Receipts from the sale of stamps in an officer's camp shall be credited from time to time in the district treasury or at a tahsili as opportunity offers. It shall be the duty of each officer to see that they are so credited, and when necessary to take special measures for remitting money received.

16. An abstract memo. in the annexed form A, shall be forwarded by each *ex officio* and each salaried vendor at the close of each month to the treasury officer.

17. In the monthly statements of receipts under the Court Fees' Act which are furnished to the Commissioner of Stamps, those receipts only shall be shown which have been actually credited in the treasury.

(Form A)

MEMORANDUM.

	Number of Stamps	Value
Balance in hand at the beginning of the month of		
Received during the month of		
TOTAL,		
Sold during the month of		
Balance at the close of the month of		

Rupees of the sales during (the previous month) were credited during (this month) with Rs. of the sales of (the current month). Rs. of the sales of (the current month) have been credited in (the subsequent month).

RULES MADE BY THE GOVERNOR-GENERAL IN COUNCIL UNDER THIS ACT.

(Gazette of India, 12th April, 1879.)

SEPARATE REVENUE—STAMPS.

The 11th April 1879.

No. 62.—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one, and fifty-six of the Indian Stamp Act, 1879, the Hon'ble the President in Council is pleased to make the following Rules:—

(A).—Preliminary.

1. These Rules shall come into force throughout British India on the 15th of April 1879, and on and from that day the Notifications noted on the margin shall be cancelled.

No. 3908, dated 19th June 1874.
No. 1510, dated 14th March 1871.
No. 2623, dated 1st September 1876.
No. 1385, dated 21st March 1879.

2. All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be three kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(1.) Impressed stamps—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these Rules.

(2) Adhesive stamps sold to the public for use by them in the case of instruments mentioned in section ten of the said Act.

(3) Stamped labels—to be affixed only by Government officers in the manner hereinafter prescribed.

(B).—Of Impressed Stamps.

4. All instruments chargeable with duty, except hundís, may be written on impressed stamps, and, except as provided by section ten of the said Act and by these Rules, shall be so written.

5. When any instrument is to be written on an impressed stamp, if the amount of duty with which such instrument is chargeable does not exceed five hundred rupees, a single impressed stamp shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or,

where such application is made to a stamp-vendor, the vendor, certifies that he is unable to furnish a single stamp of the required amount.

When the amount of duty chargeable in respect of any instrument exceeds five hundred rupees, or a treasury-officer or stamp-vendor has certified that he is unable to furnish a single stamp of the value required, the number of stamps used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as make up the required amount.

Provided that no certificate made by a stamp-vendor under this Rule shall be of any effect when there is at the date of the certificate a public treasury at which stamps are kept for sale situate within two miles from the place where such vendor sells stamps.

When under this Rule two or more impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each stamp so used.

(C).—Of Stamped Labels.

6. Stamped labels may be affixed to the following instruments, namely—

(1) Administration-bonds:

(2) Affidavits:

(3) Appointments made in execution of a power:

(4) Articles of Association of a Company:

(5) Articles of clerkship:

(6) Bills of lading:

(7) Charter-parties:

(8) Declarations of trust:

(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property:

(10) Memoranda of Association of Companies:

(11) Notes of protest:

(12) Petitions for leave to file specification of an invention, &c.

(13) Policies of insurance:

(14) Revocations of trust:

and the following—when written in the English language—

(15) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the stamp, cannot conveniently be written on impressed stamps:

(16) Awards:

(17) Bills of exchange payable otherwise than on demand and drawn in British India:

(18) Bonds:

(19) Composition-deeds:

(20) Conveyances:

(21) Instruments imposing a further charge on mortgaged property:

(22) Instruments of apprenticeship:

(23) Instruments of co-partnership:

(24) Instruments of dissolution of partnership:

(25) Instruments of exchange:

(26) Leases:

(27) Letters of license:

(28) Mortgage-deeds:

(29) Reconveyances of mortgaged property:

(30) Releases:

(31) Settlements:

(32) Transfers of the description mentioned in No. 60 of the First Schedule of the said Act.

7. The following officers are empowered to affix stamped labels to the instruments mentioned in Rule six, namely—

(a) the Collectors of Calcutta and Karáchí;

(b) the Superintendents of Stamps at Calcutta, Madras, Bombay, Rangoon, Maulmain and Akyab;

(c) the Commissioner of Stamps, North-Western Provinces;

(d) the Superintendent of Stamps, Punjáb; and

(e) the Superintendent of Stamps (Political Resident), Aden.

8. Every such officer shall, upon any instrument mentioned in Rule six being brought to him before it is executed, and application being made to him for that purpose, affix thereto a stamped label of such value as the applicant may desire and pay for, and deface such label by means of a stamping-machine before returning the instrument to the applicant.

When the value of the stamp amounts to twenty rupees or upwards, such officer shall, besides so defacing the label, attach his usual signature to the instrument immediately under the label.

9 Hundís other than hundís which can be stamped with an adhesive stamp under section ten of the said Act shall be written on paper supplied for sale by the Government and to which stamped labels have been affixed by one of the officers mentioned in Rule seven, clause (*b*), and defaced by him in manner provided by Rule eight.

10. Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

11. The payment of duty on instruments (other than Bills of Exchange, Cheques and Promissory Notes) executed out of British India and requiring to be stamped after their receipt in British India shall be indicated only by stamped labels.

When any such instrument is brought to the Collector under section seventeen of the said Act, the Collector shall send the instrument to one of the officers mentioned in Rule seven, stating the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rule eight and return the same to the Collector for delivery to the person by whom it was produced

(D).—Miscellaneous.

12. When it is necessary under section fifteen of the said Act to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

13. Every payment made under section thirty of the said Act shall be made in cash.

14. The Collector shall require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorised agent, to make an oral deposition on oath, or to put in an affidavit, setting forth the circumstances under which the

claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

R. B. CHAPMAN,

Secy. to the Govt. of India.

[NOTE.—This Notification is word by word the same as Notification No. 1385 (pp. 181—187), except that—

(1) the word "and" from para. 7, cl. *(c)*, and

(2) the words "after it is completely written, but", from para. 8, have been struck out; and

(3) for the words "the Financial Commissioner of the Punjab," used in cl. *(d)* of para. 7, the words "the Superintendent of Stamps, Punjab," have been substituted.]

APPENDICES.

APPENDIX I.

(Gazette of India, 13th October, 1877.)

(*A.*)—STATEMENT OF OBJECTS AND REASONS.

THE provisions of the law relating to stamp-duties and Court-fees are now contained in six different Acts, and numerous orders of the Governor-General in Council notified from time to time in the Government Gazette during the last seven years. It is desirable for the convenience of the public to bring these provisions within the compass of a single enactment, and it is proposed to take this opportunity to introduce measures for the improved working of the law, which experience has shown to be much needed, and at the same time to provide for the acquisition of a moderate increase of revenue from stamp-duties.

2. Such increase is to be obtained partly by the amendment of those provisions of the law which are specially designed to protect the revenue from loss through evasion of the payment of the proper stamp-duty, and partly by the enhancement of the present rates of duty in certain cases.

3. There is reason to believe that the obligation of stamping documents at the time of their execution is at present largely evaded. Prosecutions for such evasion are rarely resorted to, and the criminal penalties provided by the existing law may be said to be almost inoperative, so that frauds upon the revenue are systematically practised in the belief that the worst result to be apprehended from their detection is the levy of a fine of a certain fixed amount, in addition to the unpaid duty. The most important object to be kept in view consequently in the framing of a new Stamp Bill is to stop, as far as may be practicable, every hole of escape from the liability which the law imposes upon the executant of instruments subject to stamp-duty.

4. The new preventive provisions are contained in sections 30, 31, 33, 35, and 37, and their main object is to secure the proper scrutiny of instruments liable to stamp-duty when produced by their possessors,

and the effective working of the criminal penalty-clauses as a deterrent to wilful evasions.

5. It has been shown that, in the present state of the law, the obligation to see that all documents produced in Courts and public offices are properly stamped is generally ignored unless and until the parties producing them desire to put the documents in evidence. It is not an uncommon thing for persons to produce documents improperly stamped, and on being told that they will have to pay a specified amount by way of penalty, to withdraw the documents and forego putting them in evidence; and in such cases they are allowed to escape punishment for the offence which they have committed in not stamping or sufficiently stamping their instruments, and which is not the less an offence against the law and punishable as such, whether they wish to use the instrument or not.

6. Further, where the presiding Judge or officer does take cognizance of the omission to use a proper stamp, some difficulty is found in securing the due punishment of the offender owing to the obscure and somewhat conflicting provisions of the existing law as to the constitution of an "offence." Whilst, on the one hand, the criminal penalty is declared to be incurred upon the mere fact of under-stamping, on the other the provisions relating to the procedure to be followed on the production of unstamped documents deal prominently with the question of intention on the part of the producer, and the Courts generally ignore the presumption of fraudulent intention in the absence of proof of the existence of such intention. As such proof is not forthcoming, the producer of the instrument almost invariably escapes, mulcted only in the civil penalty which the Court is empowered to levy at its own discretion and without reference to other authority.

7. To meet this state of things, it is provided in section 30 of the Bill that every Court and head of an office shall take notice of and examine all instruments produced before them, that they shall determine whether the instrument is properly stamped, and, if not, shall impound it. Section 31 provides for dealing with an impounded instrument which is required to be put in evidence, so that there may be no obstruction to the administration of justice, whilst section 33, amongst other things, provides that this detention of the document and levy of a validating fine in the form of additional duty shall in no case protect

the person responsible for the under-stamping from the criminal penalties to which his offence renders him liable. Section 35 prescribes the course to be followed by the Collector when under-stamped documents or copies thereof come into his hands, and section 36 determines the effect of the realization of the deficient duty as regards the validity of the instrument, and provides for the ultimate disposal of the latter—according as a criminal prosecution may or may not be undertaken.

8. Section 37 contains an entirely new provision and one that seems likely to stimulate the production of instruments liable to stamp-duty and not properly stamped.

It frequently happens that the person interested in putting in evidence an insufficiently stamped document was not bound by law to bear the expense of the stamp that should have been used at the time of its execution, yet he has to bear the penalty incurred through the laches of the actual defaulter. As a consequence of this state of the law, the person interested in producing the document is often deterred from so doing by the consideration of the penalty. In such cases it cannot be doubted that production will be greatly facilitated by the provisions of this section which enable the producer to throw the cost of producing the unstamped or improperly stamped document upon another person.

9. Important changes are proposed in regard to some of the instruments chargeable with *ad valorem* duties specified in the first Schedule, namely, Bills of Exchange payable otherwise than on demand, Bonds, Conveyances, Policies of Insurance and other instruments such as Promissory Notes, Leases and Mortgage-deeds which are subject to the same duties as Bills of Exchange, Bonds and Conveyances respectively.

10. Under the present law all Bonds and Conveyances in which the amount secured, or consideration stated, ranges between Rs. 50 and Rs. 10,000, and other instruments similarly chargeable, are subject to rates of stamp-duty equivalent to 1 and ½ per cent., respectively, on the maximum amount of each step in the scale of ascents by which the assessment is regulated. So far, with one exception only, to be presently stated, the sliding scale of rates of stamp-duty follow the plan of the English stamp law, but the tax is as much heavier in proportion in this country as the rupee, half rupee, quarter rupee and one anna respectively exceed in value the shilling, its half and quarter, and one penny. The exception adverted to is that, whereas in the English scale of ascents

there is no intermediate step between £100 and £200 or £200 and £300, and so on, in the Indian stamp law the ascents between Rs. 1,000 and Rs. 10,000 are by steps of Rs. 500.

11. When the amount involved in the instrument chargeable with stamp-duty exceeds Rs. 10,000, the percentage of charge is, by the present stamp law in this country, diminished as the amount upon which the duty is assessed increases; whereas under the English law the same proportion of charge is maintained throughout, whatever may be the amount of the subject-matter of the instrument liable to stamp-duty.

12. The rates of stamp-duty also charged on Bills of Exchange and Promissory Notes other than those payable on demand are, relatively to the duties chargeable on Bonds and Conveyances under the Indian stamp law, lower than the English rates. For, whilst the stamp law in England imposes on Conveyances, Bonds and Bills of Exchange the duty of 12*d.* 6*d.*, and about 1½*d.* for every £10, here the rates on those three classes of instruments are 16 annas, 8 annas, and about 1 anna for every Rs. 100 respectively.

13. The principle of the changes now proposed may be said to be the equalisation of the existing rates of percentage of duty upon the amount taxed and their adjustment to the English standard—the rupee and its halves and quarters being taken as the equivalent of the shilling and its halves and quarters respectively, and the anna as equal to the penny.

14. Some increase also in regard to the duty leviable on documents of certain amounts above Rs. 1,000 but below Rs. 10,000, is involved in the proposed conversion of the intermediate steps between those amounts from Rs. 500 to Rs. 1,000, for the purpose of bringing the Indian, into precise conformity with the English, scale of ascents.

15. The minimum rate of stamp-duty now payable in the case of Bonds is to be omitted. It is thought that all instruments of this class—however low may be the amount involved—can without any hardship bear a four-anna tax; whilst so comparatively numerous are the Bonds or other instruments of obligation in respect of amounts not exceeding twenty-five rupees that the additional rate of two annas to which it is proposed to subject them is likely to produce a material increase of revenue.

16. It is proposed to include Policies of Insurance on life in the

general class of instruments of insurance liable to stamp-duty, and to double the existing rates of charge on these instruments generally; this change is in fact nothing more than a reversion to the rates chargeable on these documents previously to the passing of the Stamp Act of 1869. Then there was no exception in favour of Life Policies; and instruments of insurance generally were charged at the rate of 8 annas per Rs. 1,000 of the amount insured.

17. Instruments guaranteeing the repayment of loans made upon the deposit of valuable securities are by the present law subjected to a small fixed duty of two rupees only, without reference to the amount of the loan or the extent of the accommodation obtained through the transaction. It seems more equitable and consistent with the general principles which govern the determination of stamp-duties that these instruments should be taxed according to the amount involved in the transaction; hence it is proposed to substitute an *ad valorem* for a fixed duty, and, having regard to the short period for which the loan is granted, to assess the new duty at one-half of the rate applicable to Bills of Exchange.

18. The Bill provides also for the revival of the rule, in regard to the duty leviable on certain promissory notes, which was in force previous to the passing of the Stamp Act of 1869, under which a promissory note made payable at some time exceeding one year from the date of the note was liable to the same rate of duty as a Bond. As the obligatory instrument ordinarily executed in this country when loans are taken—the "tammasúk"—is more of the nature of a promissory note than a bond, it seems probable that some unnecessary sacrifice of revenue has resulted from the relinquishment of the former mode of assessment to which it is now proposed to revert in these cases.

19. The limit of amount within which cheques and other orders for the payment of money and receipts are exempted from any stamp-duty is to be reduced from twenty to ten rupees. The payment of one anna stamp-duty can hardly be considered an oppressive tax in such cases, whilst so comparatively numerous are the transactions of this kind involving small amounts, that the abolition of the exemption in respect of sums ranging between twenty and ten rupees is likely to secure a considerable increase of revenue. Further, the Bill aims at the enforcement of the delivery of a receipt for the payment of any amount in excess of ten rupees in satisfaction of a debt. Under the present

law a person receiving money in payment of a debt above a certain amount is obliged to grant a receipt to the payer if the latter demands it. This enactment has been found by experience to attain its object but very imperfectly, as the payers are generally too indifferent about the matter to exercise their legal right, and consequently the payee it is believed, in a large number, if not the majority, of cases, escapes his obligation. As the obligation was imposed solely in the interest of the revenue, the principle on which it rests is not overstrained by the provision of the Bill which, upholding the obligation of the payee, dispenses with the antecedent condition for its enforcement.

20. The duty chargeable on instruments evidencing an appraisement or an award is raised by the Bill to about five times its present amount. Before 1869, these documents were not subject to any stamp-duty: the tax then imposed was purely experimental. The increase now proposed still leaves instruments of this description more lightly taxed than they are in England.

21. The Bill substitutes an *ad valorem* rate of duty for the fixed amount now chargeable on Partition-deeds. That amount is Rs. 16 and in some cases proves such a heavy tax that the matter has been made the subject of a reference to Government; an equal charge on all partitions without reference to the value of the property divided must work unsatisfactorily. An *ad valorem* duty is a more equitable form of charge, and the rate has been assimilated to that of bonds, which is one-half of the rate to which ordinary deeds of conveyance are subject.

22. An *ad valorem* charge is also proposed in lieu of a fixed duty for instruments of gift and exchange. All fixed duties are more or less objectionable, as they must either be pitched so low as to bring in no appreciable amount of revenue, or they must press with undue severity in cases in which the property concerned is of inconsiderable value. The difficulty of imposing *ad valorem* duties in these cases arises out of the want of a safe basis for their assessment, there being no consideration expressed in the instruments to be charged. It is proposed to surmount this difficulty by imposing on the parties the obligation of stating truly—under heavy penalties for fraudulent statements—the approximate value of the subject of the deed of gift or exchange.

23. The stamp-duties heretofore chargeable on pleaders' and mukhtars' certificates under the Pleader's Act are included in the Bill as part of the scheme of consolidation. It seems only just and consistent

that advocates and attorneys should be similarly taxed in respect of the practice of their profession in the Courts of this country, and it is proposed to subject them to the payment of five hundred rupees, and two hundred and fifty rupees stamp-duty, respectively, on their enrolment as advocates and attorneys of a High Court. The members of the faculty practising in the Courts of England, Ireland and Scotland are somewhat similarly taxed in respect of such practice.

F. R. COCKERELL.

25th September, 1877.

(Gazette of India, 7th September, 1878.*)*

(*B.*)—REPORT OF A SELECT COMMITTEE.

1. We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honour to report that we have considered the Bill and the papers specified in the annexed list.

2. The Bill as originally introduced was intended to combine in one enactment the law relating to general stamps and that relating to Court-fees, which have been kept separate since the year 1867.

The circumstance that there was a certain number of provisions common to both laws seemed to make this arrangement to some extent a convenient one. But on examination the provisions thus common to both laws are found to be so few, that it seems to the majority of us that, even from the draftman's point of view, the proposed consolidation would not be an improvement. It is, moreover, the majority would observe, to be borne in mind that the members of the mercantile community and many other persons who have frequently in the course of their daily business to refer to the general stamp-law have scarcely ever any concern with the law of Court-fees, and that to such persons an Act treating of both subjects, together with constant transitions from one to the other, would be extremely confusing and awkward to use.

For these reasons we have deemed it best to adhere to the existing arrangement of the law, and confine the present Bill to the subject of general stamps, leaving the subject of Court-fees to be separately dealt with.

It may be added as a further reason in favour of this course that

certain questions relating to Court-fees are not yet ripe for decision, and that it would in all probability lead to an undue delay in the amendment of the general stamp-law if we were to wait till we were in a position to make my definite recommendation regarding them.

3. The portion of the original draft embodied in the present Bill will be found to have been considerably altered both in substance and in form. Many of the amendments made have been suggested in the communications received by us from the various authorities consulted, or have been borrowed from the English Stamp Acts of 1870. The rest (which are chiefly of a formal nature) have been adopted with a view to clearness or simplification.

We proceed to notice the more important of them.

4. The definitions of the following terms, namely :—

"Affidavit,"	"Letter of Credit,"
"Banker,"	"Negotiable Instrument,"
"Bottomry-Bond,"	"Promissory Note,"
"Respondentia-Bond,"	"Property,"
"Counterpart,"	"Protests,"
"Impressed,"	"Stamp,"
"Instrument,"	"Stamp-law,"

have been omitted; of these, "Bottomry-Bond" and "Respondentia-Bond" are covered by the definition of "Mortgage," and "Letter of Credit" by that of "Bill of Exchange." The rest have been omitted as superfluous.

5. The definitions of the following instruments, namely,—"Charter-party," "Composition-deed," "Delivery-order," "Warrant for goods" (described in the former Bill and in the existing law as "Dock-warrant") and "Notarial Act," have been transferred to the first schedule,* as these instruments are not mentioned elsewhere.

6. The definition of "Bill of lading" has been so drawn as to exclude receipts given for goods received by cargo boats for shipment within the limits of a port.

7. The definition of "Bond" has been enlarged so as to include expressly the ordinary "khátá" or "tamassuk," and also instruments securing the repayment of a loan in kind.

[* So also "Award," "Instrument of Apprenticeship," "Instrument of Divorce," "Letter of License," "Proxy" and "Release."]

8. The definitions of "Chief Controlling Revenue Authority" and "Collector" have been extended so as to include certain persons to whom the Government may delegate the functions of these authorities under the Act.

9. The term "Conveyance" has been expressly limited to transfer of property (whether movable or immovable) on sale, as it is in the English Stamp Act.

10. "Lease" has been made to include a "pattá;" also a kabúliyat where the latter instrument is not a counterpart of a lease, but is the only instrument passing between the parties.

11. The definition of "Mortgage-deed" has been enlarged, so as to include all instruments with the exception of a particular class of documents therein specified, pledging movable property. This change goes to maintain the existing law.

12. The term "Receipt" has for the purposes of the stamp-law been declared to include all acknowledgments of the discharge of a debt, whether by the payment of money, delivery of goods or otherwise and all acknowledgments of the receipt of money, bills of exchange, promissory notes and cheques, whether in satisfaction of a debt or otherwise; but in connection with this extension of the term, the schedule of exemptions should be referred to.

13. "Settlement" has been re-defined, so as to exclude dispositions of property for religious or charitable purposes; such dispositions will accordingly be stamped as "Instruments of Gift," which are by the Bill made chargeable as "Conveyances."

14. We have in section 8, at the instance of the Government of India in the Financial Department, made the power to reduce or remit stamp-duties retrospective as well as prospective.

15. In section 11, which corresponds with section 42 of the former Bill, the obligation to cancel an adhesive stamp by writing the name or initials of the person affixing the same across it has been omitted, it being simply provided, in accordance with the existing law, that the stamp shall be cancelled in such manner as effectually to prevent its being used again. The obligation imposed by the Bill as introduced was, it appears to us, unsuited to the very large number of cases in which the person affixing the stamp would be unable to write.

16. The effect of the definition of the term "duly stamped" when applied to sections 12, 13, 14 and 15, is to invalidate all instru

ments in respect of which the rules laid down by these sections have been violated; but it will be seen, on reference to sections 35 and 36, that provision is made for validating such instruments on easy terms.

17. Section 7* of the former Bill in regard to the misapplication or wrong use of any particular description of stamps has been omitted as now unnecessary, its object being effected by the definition just referred to taken in conjunction with section 9.

18. In section 18, corresponding with section 9 of the former Bill, the period within which an instrument executed out of British India may be stamped has been extended from one to two months.

19. In section 19 we have, following the English Act, introduced a proviso protecting a person who in good faith takes a foreign bill bearing a proper stamp, though it may afterwards turn out that such stamp was not affixed in accordance with the law.

20. The provision as to the rate of exchange in respect of the Mauritius dollar in section 21 of the former Bill has been omitted from section 20, as it is understood that the rupee has been substituted for the dollar currency in that place.

21. Sections 25 and 26 (corresponding to section 34 *(b)* and section 12 of Act XVIII of 1869) and section 29 (which is altogether new) have been framed on the lines of the sections of the English Act relating to valuations for duty.

Section 28, which is a generalization of section 34 *(a)* of Act XVIII of 1869, is similarly taken from the English law.

22. The provisions of chapter 3 (relating to adjudication) have been made expressly applicable to instruments or drafts of instruments brought to the adjudicating officer prior to their execution. It has been a question under the present law whether any person could, before executing an instrument, claim an adjudication as to the amount of duty to which such instrument would be liable, and we think it desirable to enable him to do so.

[* *Section 7 of the first Bill.*—"A stamp which, by any words on the face of it, or by any rule made under the power hereinafter conferred, is appropriated to any particular description of instrument, is not to be used, or, if used, is not to be available, for an instrument of any other description.

"An instrument falling under the particular description to which any stamp is so appropriated as aforesaid is not to be deemed duly stamped, unless it is stamped with the stamp so appropriated."]

23. The provision in this chapter empowering the Collector to require an abstract to be furnished to him is taken from the English Act. It is obviously useful as saving the Collector's time when the document is a lengthy one.

24. The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended, by section 34, to all persons having by law or consent of parties authority to receive evidence, in which category are included not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and to all executive officers having charge of any office, except police officers. Under one or other of these heads, it is thought, all persons having any public duty to discharge, and whose position and standing are such as to justify their being invested with such powers, will be found to be included. It would for obvious reasons be inexpedient to assign such functions to police officers. Power has been given to the local Governments to declare who for the purposes of this chapter (IV) shall be deemed to "have charge of an office."

25. The penalty leviable by a Civil Court before admitting in evidence an instrument not duly stamped has, by section 35, been increased from four to ten times the deficient amount of duty, and it is provided further that in no case shall the fine levied be less than five rupees; but the Collector is, by section 37, empowered to remit any portion of the amount so levied in excess of the minimum fine of five rupees.

26. By section 38, the Collector is authorized to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the Civil Courts under section 35. The provision of the former Bill in regard to the levy of interest on the unpaid amount of any duty chargeable has been omitted, as likely to cause trouble and inconvenience wholly disproportionate to the advantage to be gained by its retention.

27. The power given to the Collector under the former Bill of prosecuting before a Magistrate any person who might appear to have committed a criminal offence in regard to the stamping of any instrument, irrespective of the levy of deficient duty or penalty in respect of such instrument, has been retained, but subject to the condition that no such prosecution shall be instituted unless the

deficient duty and penalty are not paid, or it appears to the Collector that the neglect or omission to use the proper stamp proceeded from an intention to evade payment of the duty.

28. The provision of the former Bill enabling a Collector to recover any deficient amount of stamp-duty or any penalty payable under this chapter as an arrear of revenue, has been omitted.

When the person from whose custody the instrument has come has not been concerned in the execution of it, it seems to us that it would, generally speaking, be unfair to *compel* him to pay, and when he has been so concerned, the proper course clearly is to prosecute him for the offence he has committed.

29. The third proviso to section 35 is intended to settle an important question, regarding which there is at present a conflict of opinion, namely, the question as to whether an objection for want of stamp can be allowed in appeal when the document has been received in evidence in the Court below. We think it should not be allowed. The advantage gained to the revenue by allowing it seems to us to be more than counterbalanced by the delay and expense which must frequently be caused to suitors when a document forming the basis of the decision in the Court below is rejected on a purely technical ground in appeal. It might, no doubt, be provided that, on the defect being brought to notice in appeal, the party relying on the document might remedy it by paying in the deficient stamp-duty and penalty in the Appellate Court; but there would frequently be cases in which, being the respondent, he would not be present, or in which, if present, he would not have the money at hand at the moment, or in which again he would find it more to his interest to substitute other evidence for that objected to; and in such cases the result would usually be a posponement or remand. For these reasons we have deemed it best to provide that a document once admitted shall not afterwards be objected to; but for the protection of the revenue, we have in section 51 given power to the Appellate Court, either of its own motion or on the application of the Collector, to take the question of the stamp-duty into consideration; and if it declares that a higher duty or penalty was payable than was actually paid and the deficiency is not then paid, or it appears that there was an intention to evade the stamp-law, the Collector may, notwithstanding the admission of the document in evidence, prosecute for any offence that may have been committed.

We consider such a power necessary, not only in cases in which a lower Court has pronounced an erroneous decision on a question of liability to stamp-duty, but still more in the much larger class of cases in which it has overlooked the point altogether.

30. The provisions of section 50, corresponding with section 47 of the former Bill, have been so modified as to confine the references to such Courts as are presided over by not less than three Judges.

31. The provisions allowing a refund in the case of spoiled adhesive stamps and of instruments void for want of registration have been omitted. It would be almost impossible to devise adequate protection against frauds on the revenue if refunds were granted in the case of spoiled adhesive stamps; and it seems inexpedient to provide for the mitigation of any of the consequences attaching to neglect of the registration law.

32. In modification of the absolute prohibition of the sale of stamps by any person other than a license vendor contained in the former Bill, it is now provided (by implication in section 66) that a person who has in good faith purchased a stamp for his own use may, in the event of his not requiring the same, re-sell it. This change renders unnecessary the retention of the provision of section 80 of the former Bill for the recovery in the way of a refund of the value of a stamp purchased by any person for his own use which he does not require.

33. We have, in the case of a spoilt stamped paper on which no instrument has been executed, made the period within which an application must be made for a refund run from the date of the purchase of such stamp from the stamp-vendor instead of from the time at which it is spoilt. By so doing we get rid of an issue of fact on which much false evidence would be likely to be adduced.

34. In section 57, the obligation of giving a receipt has been confined to cases in which the money paid, or the value of the property delivered, exceeds 20 Rupees.

35. A provision equivalent to that of section 51 of the General Stamp Act, 1869, has been introduced in section 58 with the object of giving the utmost possible publicity to the requirements of the stamp-law.

36. The maximum limit of fine for the offence of under-stamping has been raised (section 59) from 200 rupees to 500 rupees; but on

the other hand it has been provided when any person from whom any penalty has been recovered under chapter IV is prosecuted and convicted in a Criminal Court, the amount of the penalty so paid is to be allowed as a set-off against, and to be duducted from, the amount of any fine which he may be sentenced to pay under this chapter.

37. In lieu of the provision of the former Bill rendering the parties to an instrument in which the full consideration passing under such instrument is not truly set forth in all cases liable to a fine of five times the amount of the proper duty which would have been payable if the consideration were truly stated, together with a further fine which might amount to 500 rupees, the liability of such persons has been restricted (section 61) to cases in which there appears to have been a fraudulent intention; and a single fine without any minimum limit but with a maximum limit of 5,000 rupees (the limit fixed in section 35 of the present Act for the similar offence when committed by a person employed professionally in the preparation of the instrument) has been provided. The minimum limit of fine fixed by section 35 of the present Act has likewise been abolished, and all parties concerned in the wilful suppression or misrepresentation as regards the amount of the consideration given for, or the value of, the property to which the instrument relates, whether they are the executants of, or the persons employed in drawing up, such instrument, are made punishable in like degree. The effect of these alterations is to simplify, and probably on the whole to mitigate, the existing law.

38. By section 69 we have made an offence committed in respect of any instrument triable in any place in which such instrument may be found, as well as in any place in which it would be triable under the Criminal Procedure Code.

39. We now proceed to notice the changes we have made in the schedules. To begin with, we have thrown the schedule of *ad valorem* duties and that of fixed duties into a single schedule arranged in alphabetical order, which we think will be found simpler and easier for reference. We have further made changes both of substance and of form in several of the articles. The Bill as introduced provided for an increase of about 50 per cent. in the duty on bills of exchange and promissory notes payable otherwise than on demand; but it has seemed to the majority of us that, except under circumstances of considerable financial pressure, we should not be warranted in imposing this additional

tax upon the commerce of the country, especially at a season of comparative depression like the present. We have accordingly amended the Bill so as to keep the duties on these instruments at their present rates.

40. In connection with the subject of bills of exchange, we may further mention that we have deemed it unnecessary to make any change in the existing law by which the duty payable on bills drawn in sets is distributed over the several parts. We have accordingly omitted the foot-note to the first schedule of the Bill as introduced, and inserted a table like that contained in the existing Act.

41. We have in article 29 expended article 3 of the first schedule to the Bill as introduced, first by extending it to hypothecations of movable property, and secondly by extending it (with duty equal to that on bills of exchange) to cases when the loan is repayable more than three months, but not more than one year, from the date of the instrument. This, we believe, will afford considerable relief in a very large class of mercantile transactions which would otherwise be chargeable with the mortgage-duty.

42. Policies of insurance have been divided into two classes—(1) marine policies, and (2) all other policies, including life policies. For the first, it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications marine policies have a very short currency, in most cases not exceeding three months, and the number of policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to the higher rates of duty which were charged previous to 1869. As regards life and other kinds of insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bill, and 50 per cent. in excess of the rates charged on policies of insurance generally under the existing law.

43. The Bill as introduced omitted the minimum rate of two annas to which bonds and other instruments chargeable as bonds involving an amount not exceeding 25 rupees are subject under the present Stamp Act. The effect was to make every bond and other instrument similarly chargeable involving an amount, however small, liable to a duty of four annas. As a compromise between this rate, which in the case of very

small transactions would in our opinion be unduly heavy, and the rates prescribed by the existing law, we propose that the two annas rate be continued in respect of bonds and other instruments chargeable at bond-rates where the amount secured by such instrument does not exceed ten rupees.

44. We have provided that the duty on amounts above Rs. 1,000, both in the case of the "Bond" class, and the "Conveyance" class of instruments, shall ascend by steps of Rs. 2-8 and Rs. 5 in lieu of Rs. 5 and Rs. 10, respectively, as provided by the former Bill. The effect of this reduction is to maintain the existing rates of duty on amounts ranging between Rs. 1,000 and Rs. 10,000 in respect of Bonds and Conveyances, and the several instruments similarly chargeable.

45. We have in article 20 inserted words to make it clear that only copies certified by a public officer are chargeable with duty.

46. As important additions to the schedule we desire to mention—

Bought and sold notes (No. 45), and

Enrolment of a Vakíl under the letters patent of a High Court (No. 25),

and among omissions we would direct attention to article 52, by which the duty it was proposed to take on receipts between 10 rupees and 20 rupees has been abandoned.

47. The duty payable on articles of clerkship (No. 8) we propose to reduce from 500 rupees, the amount chargeable under the existing law and under the Bill as introduced, because a new duty of 250 rupees is imposed (by article 26) on enrolment as an Attorney.

48. The entries in the exemption schedule are for the most part transferred from existing enactments or from notifications issued by the Government under the powers conferred by the present Stamp Act; but among those now added we may mention—

(1.) Receipts for payments of money exceeding 20 rupees, when such payment is made without consideration, as *e. g.*, in the case of a subscription to some religious, charitable or public object;

(2.) "Lease, pattá, kabúliyat or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year or when the annual rent reserved does not exceed Rs. 100.

(3.) "Counterpart of any lease granted to a cultivator."

49. We think that such instruments as "Articles of Association," which deal with important interests, may reasonably bear a somewhat higher duty than that to which they have heretofore been subjected; we propose therefore that the amount be raised from fifteen to twenty-five rupees.

50. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Madras and Bombay, from Mr. Justice Sewell White and Mr. Justice Plowden, from Mr. C. D. Field, District Judge of Burdwan, from Mr. Jacob, Registrar of the Judicial Commissioner's Court, Central Provinces, from the Committee appointed by the Panjáb Government, and from Bábu Upendra Náth Mittra, Government Pleader, Dacca.

51. The publication ordered by the Council has been made; but the Bill has been so considerably altered by us that we are of opinion that it should be republished.

The 28th August, 1878.

F. R. COCKERELL.
WHITLEY STOKES.‡
B. W. COLVIN.
JOTINDRA MOHAN TAGORE.*
FAIZ ALI KHAN.
T. H. THORNTON.
G. H. P. EVANS.†
E. C. MORGAN.

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* With all deference to the opinion of the other Members of the Select Committee, I beg to observe that I fail to see the reason why settlements made for religious and charitable purposes should not come under the same head as family settlements. Considering the laudable objects for which the former are intended, they ought not, in my opinion, to be charged with a higher rate of stamp-duty than the latter.

With regard to article 50, clause (*c*), Schedule I (Power-of-Attorney), though in its present form it meets my objection respecting joint execution, I still take exception to it for this reason: when I took objection to this clause I did not mean that different attorneys for different objects should be constituted by one instrument. What I meant to say was

that provision should be made to enable a person or persons to execute a power in favour of one *or more persons* to "act in more than one transaction or generally," such power to act being exercised simultaneously or concurrently by the persons named in the instrument. I have already stated my reasons for this proposed modification in my former note, and I need not repeat them here.

With these remarks I subscribe the report.

JOTINDRA MOHAN TAGORE.

The 28th August, 1878.

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† I AGREE with this report except as to article 46 of Schedule I, which I think must be further altered or struck out altogether.

G. H. P. EVANS.

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‡ On consideration, I agree with Mr. Evans. The clause as it stands would apply to the statement of the balance in a banker's pass-book not signed by the constituent.

WHITLEY STOKES.

(Gazette of India, 18th January, 1879.)

(C.)—FINAL REPORT OF THE SELECT COMMITTEE.

WE, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honour to report that we have further considered the Bill in connection with the papers noted in the margin.

From Babú Kálí Prasád, Vakíl, Judicial Commissioner's Court, Oudh, dated 9th July, 1878, and enclosure.
„ Secretary to Government, North-Western Provinces and Oudh, No. 241 A, dated 5th July, 1878.
„ Secretary to Chief Commissioner, Mysore, No 5245—9 J, dated 10th October, 1878, and enclosure.
Office memorandum from Financial Department, No. 3661, dated 28th October, 1878.
From Secretary, Puna Sarvajanak Sabhá, No. 408, dated 1st November, 1878
„ Chief Secretary to Government, Bombay, No. 5678, dated 6th November, 1878, and enclosures.
„ Chief Secretary to Government, Bombay, No. 5796, dated 11th November, 1878, and enclosure
„ Secretary for Birár, to Resident, Haidarábád, No. 109 G.—B, dated 8th November, 1878, and enclosure.
„ Chief Secretary to Government, Bombay, No. 5377, dated 21st October, 1878, and enclosures.
„ Chief Commissioner, Ajmer and Mhairwára, No. 775, dated 14th November, 1878.
„ Officiating Secretary to Government of Bengal, No. 5163, dated 19th November, 1878, and enclosures.

2. We have, at the instance of

From Secretary to Government, North-Western Provinces and Oudh, No. 405A, dated 18th November 1878, and enclosures.
" Honorary Secretary, British Indian Association, dated 23rd November, 1878, and enclosure.
" Babú Opendro Nath Mitter, Pleader, High Court, Calcutta, dated 25th November, 1878.
" Secretary, Calcutta Trades Association, dated 3rd December, 1878.
" Girísa Chandra Set, dated 19th November, 1878.
" Certain Articled Clerks to Vakíls, High Court, Calcutta, dated—December, 1878, and enclosure.
" Secretary to Government, Bombay, No. 6259, dated 4th December, 1878.
" Secretary to Government, North-Western Provinces and Oudh, No. 428A, dated 3rd December, 1878, and enclosures.
" Secretary to Chief Commissioner, British Burma, No. 1425–352, dated 30th November, 1878, and enclosures.
" Secretary to Government of Bengal, No. 3056, dated 11th December, 1878.
" Honorary Secretary, Calcutta Attorneys' Association, High Court, dated 12th December, 1878.
" Secretary to Government, Panjáb, No. 4082, dated 2nd December, 1878, and enclosures.
" Secretary to Chief Commissioner, Assam, No. 2297, dated 10th December, 1878, and enclosure.
" Secretary to Government, North-Western Provinces and Oudh, No. 441A, dated 13th December, and enclosure.
" Acting Chief Secretary to Government, Fort St. George, No. 2508, dated 12th December, 1878, and enclosures.

some of the Authorities consulted, restored the definitions of "banker," "bottomry-bond," "letter of credit," "protest," "protest of the master of a ship," and "respondentia bond," placing the five last in the schedule, where only the terms are found.

3. We have enlarged the definition of "settlement" so as to include under it dispositions of property for charitable and religious purposes.

4. We have amended section 6 relating to the case of several instruments employed to effect a single transaction, by providing that each of the subordinate instruments shall bear a fixed duty of one rupee. The result of this amendment, we believe, will be to afford relief in all but an insignificant number of the transactions in question.

5. We have, in section 8, given the Governor-General in Council power to exempt from stamp-duty retrospectively as well as prospectively.

6. We have added to the list of documents in section 10 for which adhesive stamps may be used, "entry as an advocate, vakíl or attorney on the roll of any High Court" and "Notarial Acts." The former manifestly could be stamped only with an adhesive stamp, and it was represented to us that the present mode of stamping the latter is inconvenient in practice.

7. We have modified section 11 regarding the cancellation of adhesive stamps so as to meet the cases in which the stamp is affixed before the instrument is executed or (as in the case of the cheques contained in the cheque books issued by some banks to their customers)

before the instrument is completely drawn up. We have provided that in such cases the person fist executing the instrument shall cancel the stamp.

8. We have confined section 12 to impressed stamps, as it has been represented to us that inconvenience would arise from its being applied to cheques, which are very commonly stamped by affixing an adhesive stamp to the back.

9. We have excepted certain receipts endorsed on instruments from the operation of the rule of section 13, which prohibits a second instrument being written on one piece of stamped paper.

10. We have omitted sections 14 and 15 of the Bill as last settled by us and marked No. II, which provided for the number of impressed stamps to be used for the stamping of any instrument, and have, by an addition to section 9, given power to the Governor-General in Council to provide for the matter by rules.

11. To remove a doubt which might otherwise have been felt, we have added a section (14) providing that "Every instrument written in contravention of section 12 or 13 shall be deemed to be unstamped." Any hardship which might otherwise arise from this, we think, will be effectually prevented by the provisions of chapter IV empowering the Collector to remit the penalty in such cases, and by the provision for an allowance of the value of the stamp which we have now inserted in section 52.

12. We have, at the instance of some of the Authorities consulted, extended from two to three months the period within which, under section 17, an instrument executed abroad and brought into British India may be stamped.

13. We have, in section 29, added a clause (*d*) providing that the cost of the stamp for a counterpart of a lease shall be borne by the lessor, and a clause (*e*) empowering a Revenue-authority making a partition to direct in what proportion the stamp chargeable in respect of such partition shall be borne by the co-owners.

14. A question having been raised as to whether a public officer would be bound by section 34 of the Bill No. II to institute any inquiry regarding an instrument produced before him with a view to ascertaining whether such instrument was duly stamped, we have made it clear in section 33 of the amended Bill that all that he is bound to do is to examine such an instrument with a view to ascertaining whether it bears

a stamp of the proper value and description. If, however, it should happen that the instrument was not duly stamped owing to some circumstance which did not appear on the face of it, as, *e. g.*, if a stamp had been illegally affixed after execution, and this fact should appear incidentally in the course of some proceeding before the officer, it would of course be his duty to impound it and proceed in regard to it in the manner prescribed by the Act.

15. We have in section 35 provided that any person receiving a document in evidence under section 34 on payment of duty shall send the amount of such duty and of the penalty levied with it to the Collector.

16. Exception having been taken to the proviso to section 40 of Bill No. II, we have re-cast it (see section 39 of the amended Bill) and it now runs as follows :—

"Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34 shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate."

17. We have added a provision in section 49) requiring references made by a Revenue Court under that section to be made through the Court immediately superior to it.

18. We have rendered Revenue Courts subject to the power of revision conferred by section 50.

19. We have omitted the latter portion of clause (*a*) of section 53 of the Bill No. II (now section 51) and clause (*c*) of the first proviso to the same section, as unnecessary in this country.

20. We have made the period of six months within which, under the second proviso to the same section, certain applications for allowances for spoiled stamps must be made, to run from the date on which the stamp is spoiled, instead of from the date of purchase.

21. We have transferred the power of making rules regarding the sale of stamps from the Governor-General in Council to the Local Government.

22. We have inserted a section (59) like section 17 of the present Stamp Act, saving the provisions of the law relating to Court-fees.

23. We have raised the penalty in section 66 from five hundred to one thousand rupees, and restored in section 67 the penalty for post-dating bills and notes imposed by section 13 of Act X of 1862.

24. It having been represented to us that the permission accorded to private persons by section 66 of the Bill No. II to sell stamps purchased in good faith for their own private use and no longer required, would facilitate a practice which prevails in some parts of the country of keeping stocks of old stamps for sale to persons desiring to forge instruments of old date, we have in section 68 of the amended Bill withdrawn that permission and have substituted for it (in section 54) a provision borrowed from the English Act of 1870 requiring the Collector to purchase back stamps held by private persons and no longer required by them.

25. The provision of the Bill No. II relating to the jurisdiction to try offences against the stamp law having been objected to on the ground that it seemed to deprive the Court of Session of power to try such offences, we have now simply provided (in section 70) that no Magistrate whose powers are less than those of a Magistrate of the second class shall try such offences. Subject to this, the ordinary provisions of the law defining the jurisdiction of the Criminal Courts will apply.

26. Proceeding next to the schedules, it will be observed that we have, with reference to the opinions expressed by many of the Authorities consulted, and to the dissents appended to our preliminary report, re-cast (in article 1 of the first schedule as now settled) the 46th article of the same schedule in the Bill No. II. That article now stands as follows :—

"1. Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession."

27. We have, on considering the representations made by certain articled clerks who have already paid a fee of Rs. 500 under the present stamp-law on being bound, and who urge that article 27 of the first schedule would operate unfairly in their case, introduced an exemption in their favour in article 11 of the second schedule.

28. We have re-drawn the article of the fist schedule relating to certified copies and extracts. It now runs as follows :—

"22. Copy or extract, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the Court-fees Act, 1870.	(*a*). If the original was not chargeable with stamp-duty, or if the duty with which it was chargeable does not exceed one rupee	Eight annas.
	(*b*). In any other case	One rupee."

This involves a slight advance on the duties imposed by Bill No. II, but still gives a considerable reduction as compared with the present law.

29. We have relieved the brokers' and agents' notes referred to in article 46 of the first schedule (as now settled) from all duty in cases where the goods or securities comprised therein do not exceed twenty rupees in value.

30. We have, in article 50 of the first schedule, made the duty chargeable on a power-of-attorney depend on the number of persons appointed by it to act. It seems to us only reasonable that the powers so commonly executed in Bengal in favour of a large number of persons should bear a higher duty than an ordinary power in favour of two or three persons or the members of a single firm.

31. We have again, at the request of the Bengal Goverment, considered the proposal made by the Board of Revenue to tax a blank transfer of shares each time it passes from hand to hand; but we see no reason for altering our opinion regarding it. Indeed, it is not easy to see how the Board's proposal could be given effect to, inasmuch as there is but one transaction (contract or conveyance) in writing on which to impose a duty, namely, that between the first seller and the last purchaser. The intermediate steps, we understand, are effected simply by oral communication, and we are not prepared to recommend the enactment of a law altering the course of business in this respect.

32. We have in Schedule II, No. 15 (*g*), included among the instruments exempted from duty receipts given by headmen and lambardárs for land-revenue and taxes collected by them.

33. We have afforded some additional relief in the exemption-schedule besides that just referred to, and have made several amendments in the drafting of the Bill which it seems unnecessary to notice in detail.

34. The Bill has been published in English in the *Gazette of India* and in all the local Gazettes except those of Assam and Ajmer, in which there are practical difficulties about publishing a Bill of this size. We recommend that it be passed with the amendments we have now made.

F. R. COCKERELL.
WHITLEY STOKES.
B. W. COLVIN.
JOTINDRA MOHAN TAGORE.
T. H. THORTON.
G. H. P. EVANS.
E. C. MORGAN.

CALCUTTA :
The 31st December, 1878.

(Supplement to Gazette of India, 14th Sept., 1878.)

(*D.*)—ABSTRACT OF PROCEEDINGS OF LEGISLATIVE COUNCIL.

5TH SEPTEMBER, 1878.

(The Hon'ble Mr. Cockerell in presenting the preliminary Report of the Select Committee on the Bill to consolidate and amend the law relating to Stamps and Court-fees, after giving the reasons for keeping the two laws separate, proceeded as follows) :—

Turning now to the details of the amended Bill and taking them in the order in which they appeared there, he would draw attention to the circumstance that the apparent considerable reduction in the number of the interpretation-clauses was in great measure due to the transfer to the schedule of the definition of all instruments mentioned or referred to in the schedule only: by this arrangement not only had much repetition been avoided, but persons who had to consult the law as to the proper duty payable in respect of any instrument would have to look to one place instead of two for the required information.

The term "Bond" had been made to include instruments having the conditions of the Native "khátá" or "tamassuk" as now framed. Those instruments differed from the ordinary promissory note in this respect, that they were invariably, according to the existing practice,

attested by witnesses. Such attestation obviously gave them an increased value as evidence. No increase of taxation was involved in this extension of the application of the term; for as a matter of fact, the "khátá" or "tamassuk" had always been considered to require a bond stamp.

The word "receipt" had been so defined as to make all receipts for the payment of money in excess of twenty rupees primarily liable to stamp-duty, but an exemption had been provided in favour of all such payments when made gratuitously. The existing law and the Bill as introduced made receipts for money when paid in satisfaction of a debt or demand alone liable; but there could be no reasonable ground for excluding from the stamp liability receipts for money payments when made for due consideration.

The term "settlement" had in the former Bill been described as including "assurances for religious and charitable purposes," but in its technical sense it applied only to dispositions of property made in contemplation of marriage. Such dispositions did not operate as absolute transfers, but were designed to take effect on some more or less remote contingency, and in this respect they might be said to resemble simple mortgages, and were reasonably charged with stamp-duty at the same rate as the latter instruments. Assurances for religious purposes on the other hand operated as conveyances, taking immediate effect, and they were properly classed with deeds of gift. It was a mistake to have included these instruments in the category of settlements when a special and different rate of duty had been imposed on instruments of gift.

He would not have thought this change of sufficient importance to call for special comment had not one of their hon'ble colleagues, a member of the Select Committee, recorded his dissent to the manner in which this item had been treated. His hon'ble friend had not based his objection to the provisions of the Bill in regard to this subject as creating an innovation on the existing law and practice, and this was a point deserving notice; for he (Mr. Cockerell) believed—although a place in the settlement-class of documents was now claimed for these assurances—that at the present time when "deeds of settlement" were subject to duty and "instruments of gift" were not so liable, instruments creating an endowment for religious or charitable purposes were invariably held to be, and treated as, "deeds of gift!"

In the former Bill no provision had been made for enforcing the

conditions and directions contained in sections twelve, thirteen, fourteen and fifteen of the amended Bill in regard to the mode of stamping instruments. This omission was supplied by the definition of the condition "duly stamped," the non-fulfilment of such condition bringing an instrument within the penal provisions of chapter IV. Inasmuch, however, as a non-compliance with those directions was perfectly compatible with an honest intention, and even absence of carelessness or indifference to the requirements of the law, on the part of the holder of any instrument, a power had been given to the Collector to remit at his discretion the whole of the penalty incurred where the improper stamping consisted solely of neglect of failure to comply with the conditions of those sections.

The principal amendments contained in the fourth chapter of the Bill were designed to check evasions of the payment of stamp-duties without frequent resort to criminal prosecutions.

The main defect of the deterrent provisions contained in the corresponding part of the former Bill was the too great dependence on a resort to criminal prosecutions which they entailed. There were, it might well be conceived, a very large number of cases in which the neglect to use the proper stamp involved no great criminality, and in regard to which Collectors would be found unwilling to send the offenders before a Magistrate. The revised Bill contained provisions in sections thirty-five and thirty-eight by which Civil Courts were required to realize a much larger fine than that fixed by the former ere unstamped or improperly stamped documents could be admitted in evidence, and Collectors were empowered to levy within certain fixed maximum and minimum limits a similar penalty in respect of instruments sent to or otherwise coming before them, and not being "duly stamped."

The power of instituting criminal prosecutions had been retained, but was absolutely restricted to the two classes of cases specified in section forty-one—(1), where the person responsible for the duty and penalty leviable under section thirty-five refused or neglected to pay the same; and (2), where it appeared to the Collector that the omission to use a proper stamp was due to an intention to evade the payment of the duty chargeable, and thus to defraud the Government.

There was another new provision in this chapter of considerable importance. It was proposed to enact as a third proviso to section thirty-five that the validity of any instrument which had been once admitted

in evidence should not be called into question simply on the ground that it was not properly stamped. The question as to whether the improper reception in evidence of an unstamped or insufficiently stamped document constituted a legal ground of appeal against the decision in the case in connection with which such document had been admitted had frequently been raised; and although he believed that the rulings of the superior Courts had generally been against the validity of such ground of appeal, the point was not free from doubt, and it was desirable to have the question conclusively determined in the new law relating to stamp-duties. It would be clearly inexpedient to allow decisions in suits to be disturbed solely on a question affecting the interests of the stamp-revenue; those interests would, he thought, be sufficiently guarded by the provisions of section fifty-one, which empowered an Appellate Court to take cognizance of and impound any instrument not duly stamped coming before it, although the instrument had been admitted in evidence by the lower Court. The superior Court was also empowered to record a declaration as to the extent of the deficiency of stamp-duty, and the penalty which the previous holder of the impounded instrument was liable to pay, and then the Collector would have the same powers for recovering the amount due as he would have had if the instrument had been produced before him originally. It must not be supposed that this provision had been introduced for the purpose of giving a right of appeal, as it were, to the Government in cases where the lower Court, on a full consideration of the question of the proper stamp to be used in respect of any instrument, had made a wrong decision, whilst no such power of appeal was given, in the converse case, to the holder of any instrument. It was not intended to meet such cases, which were comparatively rare, but applied rather to the cases of the frequent occurrence of which he (Mr. Cockerell) had cited a good deal of evidence from the reports of judicial officers when he introduced the former Bill,—cases in which the admissions of instruments not duly stamped were allowed by the Judges of the Courts of the first instance entirely through negligence or inadvertence.

The schedules of *ad valorem* and fixed rates of stamp-duty had been amalgamated, and the alphabetical order of arrangements of instruments had been substituted for the classification according to rates; the latter arrangement obviously did not meet the need of a person about to

execute an instrument who had no knowledge even as to the kind of duty to which his instrument was liable.

Of course the value of an alphabetical arrangement was lost in any translation of the Act into another language; but as a very large and increasing proportion of the people who were likely to be concerned in the execution of instruments studied the law in the language in which it was enacted, the arrangement of the schedule as now proposed would, he felt confident, be found more useful and intelligible than that which it superseded.

The proposed changes in the amount of stamp-duty to be imposed on instruments would be found to be almost entirely on the side of reduction, and consequently in favour of the tax-paper. Perhaps the most important of these reductions was that made in the case of bonds and instruments similarly chargeable. The effect of it was to restore, or rather maintain, the two annas rate prescribed by the existing law in respect of bonds for an amount not exceeding ten rupees. The originally proposed four annas rate would be applied to bonds for an amount exceeding ten rupees. It had been thought that the class of persons who chiefly execute these bonds of very small amount possess very limited means, and that to them the exra two annas tax on every such instrument would be a real hardship. The reasons for the proposed reduction in the case of Policies of Insurance had been stated in the Report.

The proposed new rate in the case of instruments guaranteeing the repayment of loans for short periods, obtained on the hypothecation of movable property, gave also a substantial measure of relief, inasmuch as it would cover documents relating to cash advances for a season made on the hypothecation of growing crops, such instruments being at present liable to the duty chargeable on deeds of mortgage.

The Government had thought fit, in consequence of the introduction of the license-tax, which fell exclusively on the trading interest, to give up the proposed extension of the receipt-duty to all money payments exceeding ten rupees; and the abandonment of the proposed increase of duty on Bills of Exchange might be said to have been indirectly due to the same cause.

When he (Mr. Cockerell) introduced the stamp Bill nearly a year ago, he gave an estimate of the additional revenue to be expected if the Bill became law in the shape in which it then stood; that estimate

would, in consequence of the reductions above referred to, have to be largely cut down. The abandonment, for the present, of fresh legislation in regard to Court-fees and the surrender of the proposed increase on Bill of Exchange and extension of the receipt-duty would cause a loss of about ten lákhs, whilst a further deduction from the former estimate of about five lákhs must be made in respect of the alterations in the duties chargeable on bonds and other instruments, so that the net result of the proposed amendments in the duties fixed by the former Bill would be to give an additional revenue of about twelve or thirteen lákhs only, instead of the twenty-seven or twenty-eight lákhs originally anticipated.

(Supplement to Gazette of India, 4th January, 1879.)

31ST DECEMBER, 1878.

The Hon'ble Mr. Cockerell presented the final Report of the select Committee on the Bill to consolidate and amend the law relating to stamps. He said that, as the Bill was of some importance to the public, he thought it might be convenient that he should state, now, that he hoped to be in a position to move that the two reports of the Select Committee be taken into consideration, and, no objection arising, that the Bill be passed, at the next meeting of the Council.

(Supplement to Gazette of India, 18th January, 1879.)

15TH JANUARY, 1879.

The Hon'ble Mr. Cockerell moved that the Reports of the Select Committee on the Bill to consolidate and amend the law relating to Stamps be taken into consideration. He said there were two reports before the Council; the first or preliminary report had been presented by him to the Council at the commencement of September last, and at the time of its presentation he had explained very fully all the material amendments of the existing law for which the Bill, as then amended, provided. That report, together with the Bill, had been published, and from the communications which had been received from the various Local Governments he was in a position to state that this publication had extended to every Province of the Empire; it was further apparent, from the communications received, that the proposed alterations of the law had attracted the attention of public bodies and persons, such, for instance, as the British Indian Association, the Trades' Association, the

Association of Attorneys, vakils of the High Court and articled clerks—in short, public bodies and persons who might be taken as fairly representing the sections of the community who would be most interested in a measure of this kind; so that it might reasonably be assumed that the proposals of the Committee in regard to the alteration of the Stamp-law had obtained ample publicity. In regard to this preliminary report, he need only add that the various communications received alike from official and non-official sources were in the sense of a general approval of the provisions contained in the amended Bill, and some of these communications had especially commended the exclusion of all matter ralating to Court-fees. But although, as a matter of convenience, the amendment of the law in regard to Court-fees had been altogether dropped out of this Bill, it must not be supposed that the need for fresh legislation on the subject was by any means to be ignored, or in fact that such legislation was not as necessary and as urgent as the amendment of the law with which the Council was now dealing.

But any proposal for the amendment of the law in regard to Court-fees introduced into this Council as a substantive measure dealing exclusively with that subject would be obviously incomplete if it avoided the question of the propriety of distinctly affirming the fitness of, and consequent desirability of maintaining, the existing rates of fees on the institution of suits, or of introducing such amendments of those rates as might be thought desirable. The Court-fees Act had now been in operation for nearly nine years, and as during a considerable part at least of that period there had been abnormal activity in litigation, it might fairly be said that sufficient experience had been gained to show whether the rates of institution-fees prescribed by the existing law were such as should be maintained permanently or modified. Connected also with the subject of the amendment of the law relating to Court-fees was the question of maintaining as at present, or enhancing, the rate of fees on probates, letters of administration and certificates of administration. But until the law relating to certificates of administration (Act XXVII of 1860) had undergone some alteration, it would be of no use to alter the existing rates; for practically that law was so defective as regards the provision for compelling the payment of the full fee chargeable, that until this defect was remedied, the determination of a proper rate was of secondary importance. The question of the amendment of the working provisions of Act XXVII of 1860 had been somewhat complicated by a

proposal which had been recently made for extending the system of granting certificates for the collection of the debts due to the estate of a deceased person, to the grant of letters of administration to the entire estate of such person. It was probably well known to the Council that as a matter of fact these certificates for the collection of debts were largely used as though they were letters of administration to the whole property of the deceased person, and it had been proposed in consequence of this well-known practice to make the law more in accordance with the practice. Whilst that project was under consideration, consequently, and the question as to the best mode of levying fees in suits remained unsettled, there were difficulties in the way of proceeding immediately with legislation relating to Court-fees. But he hoped that the matter would be vigorously taken in hand as soon as might be practicable, and that as the general Stamp Act of 1869 had been followed by the Court-fees Act of 1870, so, if this Bill should become law, the Stamp Act of 1879 would be followed by a Court-fees Act of 1880.

Turning now to the subject of the second report, he might remark that the further alterations recommended by the Committee had been adopted in consequence of the representations which they had received on the publication of the preliminary report, and these, though numerous, were not for the most part of any very great importance. The only further change which it was proposed to introduce into the schedule of rates of duties was an increase of the duty chargeable on general powers-of-attorney, to which matter he would advert presently. The rest of the alterations might be said to be confined to improving the arrangement and wording of the rules and procedure laid down in the several sections of the Bill, and rendering the whole subject generally more intelligible. Amongst the changes of this character he might specially notice the following:—Under section 9 of the Bill, a power had been given to the Governor-General in Council to provide by rules for the number of impressed stamps which might be used for stamping any instrument, and the size of the paper to be used in the case of hundís or Native bills of exchange. The number of stamps to be used was now to be fixed by rule instead of, as had hitherto been done, by a substantive provision of the Act itself. The provision of the existing law was so far imperfect that it merely prohibited the use of more than one stamp when the duty chargeable did not exceed one thousand rupees, and a single stamp for the amount required was readily procurable;

but it made no regulation as to the number of stamps to be used when the conditions just mentioned did not apply; and the fact was that something more elastic than could be supplied by a substantive provision of the Act was required to regulate matters of this kind; and the Committee had therefore, he thought, done wisely in taking out of the Act the determination of a matter of this kind and leaving it to be settled by rule.

With regard to the provision in the same section for regulating the size of the paper to be used for hundís, he thought he could perhaps better explain its object by stating to the Council the different modes of stamping instruments now in force.

By far the largest number of instruments executed in British India were written on paper bearing an impressed stamp and sold by the Government; but inasmuch as this stamp-impressed paper was unsuitable for instruments drawn up in the English form, the Government conceded (by rule) the privilege of writing such instruments on unstamped paper and bringing the same, before the instrument was executed, to the Collector or other specially appointed officer, in order that the paper might be stamped by him.

Amongst the instruments to which this privileged mode of stamping extended were bills of exchange, and as this class of documents included hundís, they might be so stamped. Paper stamped by the Collector in the same manner as unexecuted documents brought by private persons was supplied and sold by the Government to be used for hundís. So that there were two kinds of hundí-paper in use under the present law, and it had been found—he believed in both cases—that frauds were practised by cutting off the portion of the paper so stamped, upon which there was any writing, in the case of time-expired hundís, and using the clear portion of the stamped paper again, either once or more often as the size of the paper might permit. The new provision therefore was designed to prevent this fraud, and to make the provision effective it would further be necessary to exclude hundís from the privilege above described, which had heretofore been accorded to bills of exchange generally.

This regulation of the size of paper therefore would be confined to the case of paper sold by Government and could not therefore be productive of any inconvenience to the public. No doubt it would be extremely convenient to the public if a larger use of adhesive stamps

could be permitted, but the use of adhesive stamps, except under special conditions, that is to say, where the stamp was to be affixed by somebody responsible to the Government in some way or other would be sure to entail great loss of revenue through frauds; and, the Legislature was therefore obliged to be very chary of extending this provision. In section 10, two such extensions were provided for—one in the case of notarial acts, and the other of entries of the names of advocates, vakils or attorneys of the High Courts. In the case of notarial acts, the stamps had to be affixed by the Notary, who, though not a public officer in the technical sense of the word, was under the control of public officers; he had morever no interest in avoiding the obligation of affixing a stamp, because the cost of providing the stamp would have to be found by somebody else. And in the case of entries of the names of advocates, vakils or attorneys on the roll of a High Court, the act of fixing the stamp was to be performed by an officer of the Court, and the paper upon which it was to be affixed remained in the Court. Therefore, in these two instances, the extension of the privilege of the use of adhesive stamps could be safely conceded with due regard to the interests of the revenue.

Sections 30 and 31 of the Bill related to the adjudication of the proper duty chargeable in any case. It had been suggested to the Committee that they were wrong in their first amendment of the law in omitting to provide for the penalty where the instrument brought for adjudication had been previously executed, and no doubt the English law required in all cases of *executed* instruments that the penalty should be paid; but the Committee had considered this matter very carefully, and the conclusion to which they came was that, in this country, where there was greater ignorance perhaps on the part of those who had to execute instruments as to the requirements of the Stamp-law, it was very desirable that a person should have the opportunity, without liability to any fine, and on payment of a very small adjudication-fee fixed by law, of resolving all honest doubt as to the amount of duty with which his instrument might be chargeable; and it was to be observed that as the Bill was framed, although executed instruments might be brought to the Collector for adjudication of the proper duty, they could only be so brought within one month of their execution; and it was thought that such a qualification was sufficient to secure the

restriction of the privilege to cases in which there was a real uncertainty as to the proper stamp to be used and a *bonâ fide* desire to have such doubt removed.

Some alteration had been made in the language, but not in the substance, of section 40 of the Bill. That section, or its corresponding section in the Bill published, drew forth the criticism that it was quite unnecessary to say that the Collector might prosecute in certain cases, because another section in the chapter on criminal penalties laid down the conditions of offences very clearly, and also gave power to the Collector to prosecute in respect of *all* offences. It seemed therefore desirable to explain what the exact object of the provision contained in section 40 was. The language had been altered in order to indicate that object more clearly. The object was to show that, the Bill providing for a double set of penalties in circumstances consitituting the same offence both provisions might be worked concurrently, and were not intended to have a merely alternative operation.

In section 54 of the Bill provision had been made for a refund of the value of a stamp bought with the *bonâ fide* intention of using and which was not required for use. That provision had been inserted in consequence of the alteration of section 68 of the Bill, which had now been drawn so as to exclude absolutely sales of stamps by persons not licensed to sell. The Committee, it would be seen from the changes made at different stages of the Bill, had been undecided in their opinion in regard to this matter. The Bill as introduced, like the Bill now before the Council, had been framed so as to absolutely prohibit the sale of stamps by unlicensed persons. In consequence of representations made in regard to that prohibition, the amended Bill published with the preliminary report (Bill No. II) contained a provision by which the sale of stamps by private persons was allowed in certain cases and under certain conditions. But it had been pointed out to the Committee that whatever conditions they might impose, if the sale of stamps was allowed in any form by private persons, the privilege would be greatly abused. Mr. Cockerell could perhaps best describe to the Council the arguments urged on this side of the question by reading an extract from one of the papers received. The Judge of the Assam Valley Districts wrote :—

Every one is familiar with the practice which prevails in India, of persons buying stamps from licensed vendors and selling them after several years,

yellow with age, to any one wishing to use them for forging deeds of more or less ancient date. The Bill implies that the Legislature will not interfere with this practice. As for the provision in section 66, that the original purchaser must have purchased *bonâ fide* to avoid a prosecution, it is, I think, of little value, as false evidence is easily procurable on this point. A purchaser, who has bought a stamp for which, after purchase, he has found no use, might, I think, be allowed to return it to the treasury within a given period, a refund of its value being made to him; and if this is done, I do not see what ground exists for permitting a purchaser to re-sell.

The Committee on mature consideration of this question thought it was perhaps best to prohibit sales of stamps by private persons and to facilitate the recovery of the value of any stamp-paper which was not required for use.

The only material change in the schedule which he need notice was that which he had already incidentally referred to; namely, the enhancement of the duty on certain powers-of-attorney. The change would be found in article 50 of the schedule. The Committee had provided that, where the number of persons appointed under one power-of-attorney exceeded a reasonable allowance—and by reasonable allowance he meant ten persons,—an extra rupee should be levied upon the power-of-attorney in respect of every additional person appointed under it. The provision was novel certainly: it could not be said to derive any support from anything in the English law on the subject, but then the practice in England was very different. A single power-of-attorney for general purposes in favour of a very large number of persons was hardly ever met with. But in this country they had instances where 116 and 85 persons were appointed by one power-of attorney, and the local Revenue authorities, considering that that was an abuse, had ordered that the general power-of-attorney should be recognized only as covering the appointment of a single person. That order obviously was not warranted by the present law, and had to be withdrawn. But there was no doubt that the extent to which powers-of-attorney were being made to cover the appointment of a large number of persons did require some remedy, and the best mode of dealing with the subject was thought to to be the course which had been adopted in the present Bill; namely, the imposition of an extra duty of one rupee for every person in excess of ten appointed under the power-of-attorney. The enhanced rate would fall only on persons who could very well afford to pay it; namely, persons who had to appoint a large number of agents because they had property in a correspondingly large number of places.

Having thus briefly commented upon the material changes introduced into the Bill now before the Council, he would proceed very briefly to notice the suggestions which had been made to the Committee, but which had not been adopted. The Committee was strongly advised by the Government of the North-Western Provinces and some of its subordinate Revenue officers to exclude, from the definition of instrument of partition, partitions effected by the Revenue authorities. It was urged that it would be inconvenient in practice, because it would be difficult to say at what particular stage of the proceedings this duty should be levied; that, moreover, partitions by the Revenue authorities were very costly proceedings, and it was not desirable to increase their cost by the imposition of an *ad valorem* stamp-duty. As regards the period at which the duty should be levied, the Bill proposed that the stamp should be borne by the paper recording the final order for effecting a partition, and that final order might be the final order of the Collector or of the Commissioner, or of the chief controlling Revenue authority; but the word "final" pointed to the stage at which the duty was to be paid. Then, as to the cost of effecting partitions being very great, from Mr. Cockerell's own experience he should say that they were only very costly when great obstructions to the proceedings were made by some of the parties concerned. These partitions, which in some instances extended over several years and involved protracted and consequently expensive deputations of Amíns, were invariably cases in which some of the parties to the transaction were passively obstructing the progress of the work, by not producing necessary papers and in other ways withholding assistance required from them; he did not think that a case had been made out for excluding from liability to stamp-duty partitions effected by the Revenue authorities; and to impose the liability to duty on some partitions, whilst the largest and most important class was to be specially exempted from the tax, would in his opinion be inequitable.

The Board of Revenue of the Lower Provinces also had again pressed their former proposal to compel the payment of stamp-duty on intermediate transfers of shares. The Committee had been unable to adopt the suggestion of the Board, for the simple reason that there was no way in their opinion by which the duty could be levied in such cases; for the transactions were not reduced to writing further than that a signature upon a blank deed was taken; but the whole conditions of the transfer and the obligations of the parties under it were matters of oral or parol

contract; hence the document could not operate as a conveyance or be produced in Court as evidence, and there seemed consequently to be no ground for subjecting it to duty, even if any feasible mode of compelling the payment of duty could be devised.

The circumstances of the case in great measure resembled that of successive purchase and sub-purchases of property where only one conveyance of the property forming the subject of such purchase and re-sale was made.

In such cases one conveyance-duty only was chargeable, and the principle of this rule seemed to apply to the case under notice.

The third and last case in which the Committee had been unable to adopt the course recommended was in regard to the allowance of appeals against, and revisions of orders and certificates of, a Collector. It seemed very undesirable that these questions as to the proper stamp-duty should remain long undecided. In England there was only one authority by which such questions were disposed of—the Inland Revenue Commissioners; and in this country the Collector must for these purposes be treated as taking the place of the Inland Revenue Commissioners. But this withholding of a power of appeal or of revision, in individual cases, did not take away the general power of revision which every controlling authority could exercise over its subordinates; and it seemed quite sufficient to prevent the subordinate Revenue authorities from going very far in a wrong direction, that there was always the probability of any specially misdirected application of the law being made the subject of orders for the future guidance and direction of the subordinate authorities concerned.

He would now in conclusion briefly summarize the effects of the amended Bill in modifying the provisions of the existing law.

It provided for a direct increase of duty in the case of the following instruments:—

I.	Bonds, Conveyances, Leases, Mortgages, Settlements,	where the amount involved exceeds Rs. 10,000.

II. Bonds and other instruments chargeable as Bonds, { where the amount involved exceeds Rs. 10 but does not exceed Rs. 25.

III. Policies of insurance other than insurance against risks by sea.

It substituted *ad valorem* duties for fixed duties in the case of—

(1) Instruments guaranteeing repayment of loans at short periods;

(2) Instruments of gift;

(3) Instruments of exchange, and

(4) Instruments of partition.

It imposed a new duty on the entry of names of advocates, vakils and attorneys on the rolls of any High Court. These were the material increases of the stamp-duties imposed by the existing law. *Per contra*, the Bill provided for the reduction of the maximum limit of *ad valorem* duty in four classes of instruments—

(1) Indemnity-bonds,

(2) Security-bonds,

(3) Transfer of interests secured by other stamped deeds, and

(4) Surrenders of leases.

What these alterations in the rates of duty were likely to produce in the way of increased revenue, Mr. Cockerell had attempted to show when he presented the preliminary report of the Select Committee. Further, the present Bill aimed at rendering the Stamp-law generally more intelligible, by clearer interpretations, by a better arrangement of the matter of the law, and by the simplification of the schedule. And it was specially designed to effect to a great extent the prevention of the evasion of the payment of duty, by the more stringent provisions which it introduced for dealing with instruments insufficiently stamped, and for putting a pressure upon the Courts to co-operate in the protection of the revenue. Of these different measures he should expect most from the more stringent provisions of the Bill for checking evasion. There could be no doubt, he thought, for the reasons he gave when presenting the preliminary report, that the majority of the Courts—he did not speak of *all*—were unwilling to give sufficient attention to the

protection of the interests of the revenue. Why this should be so he himself did not, and never had been able to, understand—why the Court, which recognized its responsibility to protect one individual from wrong-doing by another or to give redress where wrong inflicted by one person upon another, should be so slow to act when the wrong inflicted affected a large number of persons, he could not say, but such was certainly the case; for it must be obvious that the wilful evasion of stamp-duties or of any other tax differed from any act of fraud or attempted misappropriation of property in this only, that whereas in the latter case the wrong was inflicted by B upon C; in the former it was inflicted by B upon all the other letters of the alphabet; because the person who wilfully evaded the payment of duty was attempting to shift the burden of taxation from his own shoulders to the shoulders of the community generally; for if the treasury lost by the excessive evasion of stamp-duty, the loss must be replaced by some other means of taxation.

He (Mr. Cockerell) would only further say that he was not so sanguine as to suppose that the Bill, which, if it became law, must, by reason of its affecting the transactions of such a large number of persons, be subjected to so much wear and tear, would be found absolutely without defect; but he did venture to hope that it would be found to work more conveniently and satisfactorily to the public—as being generally more intelligible—and at the same time produce a larger revenue than any of its predecessors.

The motion was put and agreed to.

The Hon'ble Mr. Cockerell also moved that the Bill as amended be passed. He desired, before the motion was put to the Council, to supply an omission in his previous remarks. He had omitted to offer the explanation which seemed to be called for by some of the criticisms received in regard to the Bill as first amended, in respect of the definition of "receipt" having been framed so as to cover receipts by advertisement. It had been said that an adhesive stamp could not be affixed to the paper bearing such advertisement, and no doubt this was so. But then the Committee deliberately desired to stop the practice of advertising receipts of money exceeding Rs. 20, because, so long as persons obtained the acknowledgment of their payments of money by means of these advertisements, it was hopeless to expect them to exercise their power—a power given to them for the protection of the revenue—of demanding

receipts which would have to bear a stamp. No inconvenience would result to the public from the stoppage of advertised receipts in these cases; and the Committee clearly were bound to consider the interests of the revenue and the necessity for protecting them before the convenience of newspaper proprietors.

The motion was put and agreed to.*

At the meeting of the Legislative Council on the 15th January, 1879, the following members were present:—

His Excellency the Viceroy and Governor-General of India, G.M.S.I., *presiding.*
His Honor the Lieutenant-Governor of Bengal, C.S.I.
The Hon'ble Sir A. J. Arbuthnot, K.C.S.I.
Colonel the Hon'ble Sir Andrew Clarke, R.E., K.C.M.G., C.B.
The Hon'ble Whitley Stokes, C.S.I.
The Hon'ble Rivers Thompson, C.S.I.
Lieutenant-General the Hon'ble R. Strachey, R.E., C.S.I., F.R.S.
The Hon'ble B. W. Colvin.
The Hon'ble Mahárájá Jotíndra Mohan Tagore.
The Hon'ble T. H. Thornton, D.C.L., C.S I.
The Hon'ble E. C. Morgan.
The Hon'ble F. R. Cockerell.
The Hon'ble Sayyad Ahmad Khán Bahádur, C.S.I.
The Hon'ble T. C. Hope, C.S.I.

ACT XVIII OF 1869, EXTENDED TO THE WHOLE OF BRITISH INDIA.

Schedule I.—Instruments chargeable with ad valorem *Stamp-duties.*

Description of Instruments.	Proper Stamp-duty.					
	If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.	
	Rs.	A.	Rs.	A.	Rs.	A.
1. BILL OF EXCHANGE PAYABLE OTHERWISE THAN ON DEMAND ... — When the amount of the Bill or Note does not exceed Rs. 100 ...	0	1	0	1	0	1
And when the amount exceeds Rs. 100 but does not exceed Rs. 200...	0	2	0	1	0	1
,, ,, 200 ,, ,, 300...	0	3	0	2	0	1
,, ,, 300 ,, ,, 600...	0	6	0	3	0	2
,, ,, 600 ,, ,, 900...	0	9	0	5	0	3
,, ,, 900 ,, ,, 1,200...	0	12	0	6	0	4
2. PROMISSORY NOTE PAYABLE OTHERWISE THAN ON DEMAND ... — ,, ,, 1,200 ,, ,, 1,500...	0	15	0	8	0	5
,, ,, 1,500 ,, ,, 2,500...	1	8	0	12	0	8
For every Rs. 2,500, or part thereof in excess of Rs. 2,500, up to Rs. 10,000	1	8	0	12	0	8
For every Rs. 5,000, or part thereof in excess of Rs. 10,000, up to Rs. 30,000	3	0	1	8	1	0
And for every Rs. 10,000, or part thereof in excess of Rs. 30,000 ...	6	0	3	0	2	0
	If drawn singly.		If drawn in duplicate, then for each part.			
3. POLICY OF INSURANCE ... — When the amount insured does not exceed Rs. 1,000 ...	0	4	0	2		
And for every further sum of Rs. 1,000 insured or for every part thereof	0	4	0	2		

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
		Rs. A.
4. *TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION ...	When the amount paid for such share does not exceed Rs. 100 ...	0 4
	For every Rs. 100 of such amount or a part thereof in excess of Rs. 100 up to Rs. 1,000	0 4
	And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000	1 4
5. BOND for any specified amount, other than an Administration Bond	When the amount secured does not exceed Rs. 25	0 2
	When such amount exceeds Rs. 25 but does not exceed Rs. 50	0 4
	,, ,, ,, 50 ,, ,, 100	0 8
6. BOTTOMRY-BOND...	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	0 8
7. RESPONDENTIA-BOND ...	,, ,, 500 ,, ,, ,, ,, 1,000 ,, ,, 10,000	2 8
	,, ,, 1,000 ,, ,, ,, ,, 10,000 ,, ,, 30,000	2 8
	And for every Rs. 10,000 or part thereof in excess of ,, 30,000	12 8
8. CUSTOMS-BOND ...	(*a.*) When such amount secured does not exceed Rs. 1,000 ...	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).
	(*b.*) When such amount exceeds Rs. 1,000	Five Rupees.
9. INDEMNITY-BOND	(*a.*) When the amount secured does not exceed Rs. 3,000 ...	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).
	(*b.*) When such amount exceeds Rs. 3,000 or is not expressed ...	Sixteen Rupees.
10. MORTGAGE-DEED, when Possession of the Property comprised therein is not given by the Mortgagor at the time of execution	... ...	The Stamp-duty with which a Bond for the amount secured is chargeable (No. 5).
11. INSTRUMENT OF FURTHER CHARGE on such Property, whether by Indorsement or otherwise ..		

12. BOND OR MORTGAGE-DEED for the due execution of an office, or to account for Money received by virtue thereof ...	(*a.*) When the amount secured does not exceed Rs. 3,000 ...	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).
	(*b.*) When such amount exceeds Rs. 3,000 or the amount is not expressed	Sixteen Rupees.
13. ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE DEED ...	(*a.*) When the amount of such interest does not exceed Rs. 3,000 ...	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).
	(*b.*) In any other case	Sixteen Rupees,
14. SETTLEMENT		The Stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).

15. CONVEYANCE ...		
16. MORTGAGE-DEED, when Possession of the Property comprised therein is given by the Mortgagor at the time of execution.	When the amount paid or secured does not exceed Rs. 50 ...	Rs. 0 As. 8
17. INSTRUMENT OF FURTHER CHARGE on such property, whether by indorsement or otherwise ...	When such amount exceeds Rs. 50 but does not exceed Rs. 100 ...	1 0
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	1 0
	,, ,, 500 ,, ,, ,, 1,000 ,, 10,000	5 0
	,, ,, 1,000 ,, ,, ,, 10,000 ,, 30,000	5 0
	,, ,, 10,000 ,, ,, ,, 30,000 ,, 1,00,000	50 0
	,, ,, 20,000 ,, ,, ,, 1,00,000	75 0
18. INSTRUMENT OF EXCHANGE OR PARTITION OF IMPROVEABLE PROPERTY when money is paid for equality of Exchange or Partition.	... ...	The Stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the Stamp-duty with which an instrument of exchange of immoveable property or a partition-deed is chargeable under Schedule II.

NOTE.—The Stamp-duty chargeable on the instrument marked * may be denoted by an adhesive stamp when the transfer is made by endorsement.—5-5 cl. (*a.*)

Description of Instruments.		Proper Stamp-duty.
19. LEASE	(a.) Where the lease is expressed to be for a term of less than one year	The Stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.
	(b.) Where the lease is expressed to be for a term of not less than one year but not more than three years	The Stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.
	(c.) Where the lease is expressed to be for a term exceeding three years, or where no term is expressed	The Stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.
	(d.) Where the lease is granted in consideration of a fine or premium and where no rent is reserved	The Stamp-duty with which a conveyance for the amount so paid is chargeable.
	(e.) Where the lease is granted in consideration of a fine or premium and also of a rent	The Stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the Stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.
20. SURRENDER OF LEASE ...	(a.) Where the amount of Stamp-duty chargeable on the lease does not exceed Rs. 16	The Stamp-duty with which the lease is chargeable (No 19).
	(b.) In any other case	Sixteen Rupees.
21. APPRAISEMENT OR VALUATION— Of any property or of any interest therein ...		

Or of the annual or monthly value thereof .. Or of any repairs wanted Or of the materials used or to be used in any building ... .. Or of any Artificer's work	(a.) Where the amount of such appraisement or valuation does not exceed Rs. 500	Eight Annas.
	(b.) Where it exceeds Rs. 500	One Rupee.
22. AWARD	(a.) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500	Eight Annas.
	(b.) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award	One Rupee.
23. COPY, DUPLICATE OR EXTRACT, ATTESTED to be a true copy, duplicate or extract .	(a.) If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original ...	Eight Annas.
	(b.) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20	One Rupee.
	(c.) If such duty exceeds Rs. 20, but does not exceed Rs. 50 ...	Two Rupees.
	(d.) If such duty exceeds Rs. 50	Four Rupees.

Schedule II.—Instruments chargeable with fixed Stamp-duties.

Description of Instruments.	Proper Stamp-duty.
1.—BILL OF EXCHANGE, PROMISSORY MOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees	One Anna.*
2.—LETTER OF CREDIT	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange	
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association ...	
5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due ...	
6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel ...	
7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees ...	
8.—PROXY to vote at any one meeting of— (*a.*)—Members of a Company or Association whose stock or funds is or are divided into shares and transferable ... ... (*b.*)—Municipal Commissioners ... ... (*c.*)—Justices of the Peace, being a body corporate (*d.*)—Proprietors, members or contributors to the funds of any institution	

* This duty may be denoted by an adhesive stamp.

9.—BILL OF LADING	Four Annas.
10.—DOCK-WARRANT	
11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act: Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an Agreement.	Eight Annas.
12.—NOTICE OF PROTEST by the master of a ship ...	
13.—POWER-OF-ATTORNEY to present for registration— (*a.*)—A single instrument ... ... (*b.*)—Any number of instruments required for the completion of a single transaction ...	
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court	One Rupee.
15.—COLLATERAL INSTRUMENT not otherwise provided for by this Schedule	
16.—COUNTERPART OF ANY INSTRUMENT chargeable with Stamp-duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper Stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects	
17.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	
18.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees...	
19.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	Two Rupees.
20.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution ...	

21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security	Two Rupees.
22.—CHARTER-PARTY	
23.—NOTARIAL ACT	
24.—PROTEST OF A BILL OF EXCHANGE OR PROMISSORY NOTE	
25.—PROTEST OF THE MASTER OR OWNER OF A SHIP	
26.—INSTRUMENT OF CO-PARTNERSHIP, ...	Four Rupees.
27.—RECONVEYANCE OF MORTGAGED PROPERTY, when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution ...	
28.—COMPOSITION-DEED	Eight Rupees.
29.—LETTER OF LICENSE	
30.—RELEASE (*a*)	
31.—INSTRUMENT PURPORTING TO CONFER AN AUTHORITY TO ADOPT	
32.—POWER-OF-ATTORNEY not otherwise provided for by this Schedule	
33.—ARTICLES OF ASSOCIATION of a Company ...	Sixteen Rs.
34.—MEMORANDUM OF ASSOCIATION of a Company	
35.—APPOINTMENT in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will	
36.—DECLARATION OF ANY USE OR TRUST of or concerning any property, moveable or immoveable, where made by any writing not being a Will	
37.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY	
38.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange (*b*) ...	
39.—PARTITION-DEED relating to immoveable property where no money is paid or agreed to be paid for equality of exchange	

(*a*.) See Notification No. 2201, dated 2nd April 1874.
(*b*.) Reduced to four Rupees, Notification No. 5934, dated 30th September 1874.

40.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India	One hundred Rupees.
41.—ARTICLES OF CLERKSHIP or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	Five hundred Rupees.

Instruments exempt from duty.

Section 15. Nothing in this Act shall render the following instruments chargeable with duty :—

(1.) Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands.

(2.) Receipt given for money or securities for money deposited in any bank, or in the hands of any banker or person acting as a banker, to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for :

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any company or association or proposed or intended company or association.

(3.) Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment, thereby secured.

(4.) Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5.) Letters of hypothecation accompanying a bill of exchange.

(6.) Transfers of securities of the Government of India.

(7.) Bond to Government for the due performance of the duties of any salaried office.

(8.) Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9.) Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10.) Counterpart of such lease.

(11.) Surrender of land executed by a cultivator to his landlord.

(12.) Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13.) Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14.) Copies made for the private use only of any person having the custody of the original instrument or of his counsel, attorney, or vakíl.

(15.) Receipt or other instrument executed by or on behalf of Government in cases where the Government would, but for this exemption, be liable to pay for the stamp thereon.

(16.) Letter of cover or engagement to issue a policy of insurance.

Under section 16 of Act XVIII 1869 the duties chargeable on the following instruments have been wholly REMITTED :—

Agreements made by the ryots in opium-producing districts for the cultivation of the poppy—No. 1228, dated 17th February 1870.

Bonds executed by Money Order Agents or their sureties for the due performance of their duties as such agents—No. 281, dated 11th June 1872.

Instruments executed in the Hill Tracts of Chittagong—No. 3764, dated 25th October 1872.

Certificates granted under section 259 of Act VIII of 1859, by which the right, title and interest in immoveable property sold in execution of a decree by a Civil Court are transferred to a purchaser—No. 3906, dated 24th October 1873.

Bonds executed for the purpose of guaranteeing that the local income from private subscriptions of a charitable hospital or dispensary shall not be less than a specified sum per mensem—No. 358, dated 16th January 1874.

Contracts for service in British Burma between Natives and the Chief Commissioner—No. 599, dated 23rd January 1874.

The following Receipts :—(*a*) Receipts for pay given by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army not being in civil employ ; (*b*) Receipts for pensions or allowances given by persons receiving pensions or allowances in respect of their services as such non-commissioned officers or soldiers and not being in civil employ ; and (*c*) Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier in either of the said Armies and is not in civil employ—No. 1101, dated 13th February 1874.

Instruments executed (before 30th November 1874) in favour of, by or on behalf of the Government relating to the carriage of grain to or in the territories under the respective Governments of the Lieutenant-Governor of Bengal and the Lieutenant-Governor of the North-Western Provinces—No. 1389, dated 26th February 1874.

Instruments relating to advances made by, or under the authority of, Government for the purchase of grain, or to ryots or cultivators (extends only to the Lower Provinces and the Benares Division)—No. 1401, dated 27th February 1874.

Instruments relating to land or benefits to arise out of land executed by members of certain tribes residing in Bannu District—No. 1739, dated 13th March 1874.

Instruments by which moveable or immoveable property is conveyed to the Secretary of State for India in Council by way of (*a*) sale, (*b*) lease, or (*c*) exchange where money is paid by Government for quality of exchange—No. 6046, dated 9th October 1874.

Affidavits made as a condition of enlistment under the Indian Articles of War —No. 7516, dated 31st December 1874.

Bonds executed by the sureties of middlemen (lambardárs or khattadárs) taking advances for the cultivation of the poppy within the limits of the Benares and Patna Opium Agencies—Financial Notification No. 503, dated 22nd January 1875.

Title-deeds (sanads) granted to Bhúmias in Ajmeer—No. 1243, dated 4th June 1875.

Instruments executed by salaried officers of Government to secure the due performance of their duties—No. 2280, dated 23rd July 1875.

And the duties chargeable on the following instruments have been REDUCED :—

On a Release of any claim secured by a document chargeable with stamp-duty of less than Rs.8. *Reduced to* the duty with which such document is chargeable—No. 2201, dated 2nd April 1874.

On a Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp-duty, if the value of the property is expressed in the release and does not exceed Rs. 700. *Reduced to* the duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the Release.—*Ibid.*

On instruments of exchange of immoveable property when no money is paid or agreed to be paid for equality of exchange. *Reduced to* four rupees—No. 5934, dated 30th September 1874.

On instruments of gift of immoveable property when the value thereof does not exceed Rs. 1,500. *Reduced to* the duty chargeable under Schedule I, on a conveyance the consideration money in which is the same as the value of the immoveable property given—No. 179, dated 16th April 1875.

On the counterpart of any instrument. *Reduced to* the duty chargeable on the instrument itself—No. 2255, dated 23rd July 1875.

As to the denotion of the stamp, see Financial Department Notifications No. 751, dated 25th January 1870, No. 2060, dated 23rd March 1870, No. 3115, dated 26th August 1870, No. 2329, dated 28th March 1872, cancelled by No. 2258, dated 23rd July 1875.

APPENDIX III.

ACT X OF 1862—SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

	Proper Stamps.
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties. Note.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.	1 Rupee.
If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ...	The same Stamp as prescribed by this Schedule for such Instrument.
2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ... Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.	The same Stamp as for a Lease for the same property on the same terms and conditions.
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—	

	Proper Stamps.
	Rupees. *Annas.*
If the amount advanced do not exceed 50 Rs.	0 1
If it exceed 50 Rs. but do not exceed 100 Rs.	0 2
If it exceed 100 Rs. but do not exceed 200 Rs.	0 4
If it exceed 200 Rs. but do not exceed 500 Rs.	0 8
If it exceed 500 Rs. ...	1 0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards. ...	1 Anna.
Exemptions.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.	
6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port. ...	8 Annas.
Beyond the limits of the Port. ...	1 Rupee.
7. Agreement for service of personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees....	1 Anna.
If the amount so secured exceed 5 Rs. but do not exceed 20 Rs. ...	4 Annas.
If the amount so secured exceed 20 Rs. but do not exceed 50 Rs. ...	8 Annas.
In any other case ...	1 Rupee.
Exemption.	
Agreement for service or personal employment for any period less than a month.	
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ...	1 Rupee.
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor especially exempted—	

	Proper Stamps.
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight rupees ...	The same Stamp as the original Deed.
In any other case ...	8 Rupees.

Exemption.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument; or of a Bill of Lading and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ...	1 Anna.

If payable at sight or at any period not exceeding one year after date or sight—	If drawn singly.	If drawn in a set of two, each to be stamped.	If drawn in a set of three, each to be stamped.
	Rs. As.	Rs. As.	Rs. As.
When not exceeding 100 Rupees	0 1	0 1	0 1
When exceeding 100 and not exceeding 250 ,,	0 3	0 2	0 1
,, 250 ,, 500 ,,	0 6	0 3	0 2
,, 500 ,, 1,000 ,,	0 12	0 6	0 4
,, 1,000 ,, 2,500 ,,	1 8	0 12	0 8
,, 2,500 ,, 5,000 ,,	3 0	1 8	1 0
,, 5,000 ,, 10,000 ,,	6 0	3 0	2 0
,, 10,000 ,, 20,000 ,,	12 0	6 0	4 0
,, 20,000 ,, 30,000 ,,	18 0	9 0	6

And for every further 10,000 Rs. or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable

	Proper Stamps.
at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount. If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three. If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.	
If payable at a period exceeding one year after date or sight ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.
11. Bill of Lading of or for any goods to be exported. ...	4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Bill of Sale.—See Conveyance and Mortgage.

12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—

				Rupees.	*Annas.*
If for any sum not exceeding			25 Rs.	0	2
Above 25	Rs.	and not exceeding	50 „	0	4
„ 50	„	ditto	100 „	0	8
„ 100	„	ditto	200 „	1	0
„ 200	„	ditto	300 „	2	0
„ 300	„	ditto	500 „	4	0
„ 500	„	ditto	700 „	5	0
„ 700	„	ditto	1,000 „	6	0
„ 1,000	„	ditto	2,000 „	10	0
„ 2,000	„	ditto	3,000 „	15	0
„ 3,000	„	ditto	5,000 „	25	0
„ 5,000	„	ditto	10,000 „	35	0
„ 10,000	„	ditto	20,000 „	60	0
„ 20,000	„	ditto	40,000 „	100	0
„ 40,000	„	ditto	60,000 „	125	0
„ 60,000	„	ditto	80,000 „	150	0
„ 80,000	„	ditto	1,00,000 „	200	0
And for every further part of			1,00,000 „	100	0
And for every further			1,00,000 „	200	0

	Proper Stamps.
13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a bonded or other ware-house, or assignment of any goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month ...	*Rupees* 1 *Annas.* 0
If such loan is for a period exceeding one month and not exceeding two months ...	2 0
If such loan is for a period exceeding two months and not exceeding three months ...	4 0
If such loan is for a period exceeding three months ...	The same Stamp as prescribed by Article 12 for a Bond of the same amount.
14. Bond or other Obligation concerning respondentia and bottomry ...	The same Stamp as prescribed by Article 12 for a Bond for the like amount.
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued .	The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

	PROPER STAMPS.
17. Bond or other Obligation when the amount of the money to be secured is not specified ...	An optional Stamp —See Section XXVII of the Act.
When the amount is limited to a certain sum ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...	An optional Stamp —See Section XXVII of the Act.
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...	The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company ...	1 Anna.
21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ...	2 Rupees.
22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ...	8 Rupees.
23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—	

	Proper Stamps.
When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees. ...	1 Rupee.
	Rupees. *Annas.*
Above 100 Rs. and not exceeding 200 Rs.	2 0
„ 200 „ ditto 400 „	4 0
„ 400 „ ditto 800 „	8 0
„ 800 „ ditto 1,200 „	12 0
„ 1,200 „ ditto 2,000 „	20 0
„ 2,000 „ ditto 3,000 „	30 0
„ 3,000 „ ditto 4,000 „	40 0
„ 4,000 „ ditto 5,000 „	50 0
„ 5,000 „ ditto 7,500 „	75 0
„ 7,500 „ ditto 10,000 „	100 0
„ 10,000 „ ditto 20,000 „	150 0
„ 20,000 „ ditto 40,000 „	200 0
„ 40 000 „ ditto 60,000 „	300 0
„ 60,000 „ ditto 80,000 „	400 0
„ 80,000 „ ditto 1,00,000 „	500 0
And for every further 50,000 „	200 0
Or part thereof ...	100 0
24. Conveyance when the consideration is an annuity ...	The same Stamp as for a conveyance when the purchase money is equal to ten times the annuity.
25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ...	The same duty as would be charged if a consideration in money equal to such value were expressed in the conveyance as the consideration thereof.
If no value appear on the face of the Conveyance...	50 Rupees.
26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees per share ...	4 Annas.
When it exceeds 100 Rupees and does not exceed 200 Rupees ...	8 Annas.
When it exceeds 200 Rupees and does not exceed 300 Rupees ...	12 Annas.

	Proper Stamps.
When it exceeds 300 Rupees and does not exceed 400 Rupees ... and for every 100 Rupees a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty. ...	1 Rupee.
EXEMPTION.	
All transfers of subscription to any of the Government Loans, or other Government Securities.	
27. CO-PARTNERSHIP.—Deed or other Instrument of— ...	8 Rupees.
28. COPY—COPY or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...	The same Duty as the original when such Duty does not exceed 8 Annas.
If the Duty chargeable on the original exceed 8 As. but do not exceed 10 Rupees ...	1 Rupee.
If the Duty chargeable on the original exceed 10 rupees, but do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees ...	5 Rupees.
NOTE—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing per sheet.	8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively	1 Rupee.

	PROPER STAMPS.
31. Copy, or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...	The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas; otherwise 8 Annas per sheet.
32. Copy authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...	8 Annas.
For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...	See Schedule B.
EXEMPTION. Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.	
33. Counterpart of a lease ...	The same Stamp as for such lease.
EXEMPTION. Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction. *(For Madras.*)* Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government. A counterpart of a lease includes a Kubbuleut and the like.	
34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...	10 Rupees.

[* The special exemptions for Madras under Acts XXXVIII and XLII shall apply to Mysore and Coorg, to which also the special rule for Bengal to Art. 10, Schedule B, with limitations, is extended.—91, Financial Department, 1866.]

	Proper Stamps.
35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule...	1 Rupee.
37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...	The same Duty as the original when such Duty does not exceed 8 ans.
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...	1 Rupee.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rs....	5 Rupees.
Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.	
38. Exchange—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...	The same Stamp as for a Conveyance.
39. Lease—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...	The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

	When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.	
	Rs.	As.	Rs.	As.
Where the rent calculated for a whole year shall not exceed in value 24 Rupees ...	0	4	0	8
Exceeding 24 Rupees, but not exceeding 50 Rs.	0	8	0	12
„ 50 „ ditto 100 „	0	12	1	0
„ 100 „ ditto 250 „	1	0	2	0
„ 250 „ ditto 500 „	2	0	4	0
„ 500 „ ditto 1.000 „	4	0	8	0
„ 1,000 „ ditto 2,000 „	8	0	16	0
„ 2,000 „ ditto 4,000 „	16	0	32	0
„ 4,000 „ ditto 6,000 „	24	0	48	0
„ 6,000 „ ditto 10,000 „	40	0	80	0
„ 10,000 „ ditto 25,000 „	100	0	200	0
„ 25,000 „ ditto 50,000 „	200	0	400	0
and for every additional 25,000 or for any part of every additional 25,000 Rupees ...	100	0	200	0

	Proper Stamps.
41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...	The same Stamp as for a lease for a period exceeding one year.
42. Any lease of any land, house, or other real property stipulating for a rent, granted in consideration of a fine or premium.	A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine and a lease for the rent.
Exemptions.	
Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.	
(For Madras.)	
Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.	
43. Letter, or Power-of-Attorney, not being of the kinds provided for in Schedule B ...	4 Rupees.
If the Letter or Power-of-Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees. ...	1 Rupee.
44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act ...	The same Stamp as for a Bond.
If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...	4 Rupees.
If given as such collateral security as abovementioned ...	5 Rupees.
Note.—For Wakalutnamahs, Mooktarnamas and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities...	See Schedule B.
45. Letter of license from a creditor to his debtor ...	8 Rupees.

	Proper Stamps.
46. Mortgage.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time ...	The same Stamp as for a Bond for the payment of the amount due or lent.
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the *bonâ fide* value.
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an annuity for an indefinite period, such as a Life Annuity. ...	The same Stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum...	The same Stamp as for a Deed of Mortgage of such limited sum.
Where the total amount secured by the Mortgage is unlimited ...	An optional Stamp —See Section XXVII of the Act.

	Proper Stamps.
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...	The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped. ...	The same Stamp as for the principal Deed if of value not exceeding eight Rupees, otherwise a Stamp of eight Rupees
EXEMPTION. Letter of Hypothecation accompanying a Bill of Exchange.	
51. MORTGAGED PROPERTY.—Re-conveyance of—	The same Stamp as for an Assignment.
52. MORTGAGED PROPERTY.—Release of an equity of redemption of— ...	The same Stamp as for a Conveyance
53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...	2 Rupees.
54 Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—	
When the sharer's portion does not exceed one hundred rupees in value	*Rupees* 0 *Annas.* 8
Exceeding 100 Rs. and not exceeding 200 Rs	1 0
„ 200 „ ditto 400 „	2 0
„ 400 „ ditto 600 „	4 0
„ 600 „ ditto 800 „	6 0
„ 800 „ ditto 1,000 „	8 0
And for every additional four hundred Rupees, or part thereof	2 0

	PROPER STAMPS.
When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...	A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.
55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—	
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...	8 Annas.
56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.	

	If executed singly.	If executed in sets of two, each to be Stamped.
	Annas.	*Annas*
If the whole sum insured shall not exceed one thousand Rupees ...	8	4
If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly; and if executed in a set of two, four annas for each number.		

	Proper Stamps.	
	If executed singly.	If executed in sets of two, each to be stamped
	Rupees	*Annas*
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees ...	1	8
If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.		
If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.		
NOTE.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.		
Promissory Note.—See Bill of Exchange.		
57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ...	The same Stamp as for a Bond for the payment of the whole amount.	
	Rupees	*Annas.*
58. Protest of any Bill of Exchange or Promissory Note for any sum of money ...	2	0
59. Protest of any Commander or Master of a vessel ... ...a	2	0
60. Protest, Notice of intention of—of any Commander or Master of a vessel ...	0	8
61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees	0	1
GENERAL EXEMPTIONS.		
Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.		

	PROPER STAMPS.
Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him. Receipt or discharge written upon any Promissory Note, Bill of Exhange, Draft, or Order for the payment of money, duly stamped. Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged. Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.	
62. Release to an Executor or Trustee from his trust	*Rupees.* *Annas.* 10 0
63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...	0 8
64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp —See Section XXVII of the Act.

	Proper Stamps.
65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel ...	1 Anna.
66. Warrant. Bonded Warehouse— ...	8 Annas.

General Exemptions.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

Note.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator-General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

Note.—(*a.*) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(*b.*) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

APPENDIX IV.

ACT XXXVI OF 1860.—SCHEDULE (A).

Specifying Deeds, Instruments, and Writings which require Stamps, and indicating the proper Stamps for those Deeds, Instruments, and Writings.

	Proper Stamps.
1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement, such Agreement, Minute, or Memorandum not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party—	
If relating to matters capable of valuation, and with the value stated	The same Stamp as for a Bond for the payment of the amount of the value stated.
If for an annual or any periodical payment ...	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount...	An optional Stamp.—See Section XIV of the Act.
Agreements for loans by Bankers made for short periods upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory Note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case such loan shall not exceed one month, the uniform Stamp of ...	2 Rupees.
And in case such loan is for a period exceeding one month, or not exceeding three months ...	4 Rupees.
Exemptions.	
Agreement for the hire of any labourer, Artificer, Manufacturer, or menial Servant.	

	Proper Stamps.
Agreement, Memorandum, or Letter made for or relating to the sale of any Goods, Wares, or Merchandize.	
2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet	1 Rupee.
3. Assignments if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—	
In cases where the Assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees. ...	The same Stamp as the original Deed.
In other cases	8 Rupees.
Exemption.	
All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and other negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.	
4. Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, Hoondees, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or writings, bearing the attestation of one or more witnesses—	
If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand ...	*Rupees.* 0 *Annas.* 1
If the sum payable does not exceed 50 Rupees...	0 ½

If payable at any period not exceeding one year after date or sight, then—

			Rs.	Inland and Foreign, if drawn singly. Rs.	As.	Foreign, if drawn in sets of three, each to be Stamped. Rs.	As.
Bills	not exceeding	Rs.	100	0	1	0	1
Above	100	and not exceeding	250	0	3	0	1
,,	250	ditto	500	0	6	0	2
,,	500	ditto	1,000	0	12	0	4
,,	1,000	ditto	2,500	1	8	0	8
,,	2,500	ditto	5,000	3	0	1	0
,,	5,000	ditto	10,000	6	0	2	0
,,	10,000	ditto	20,000	12	0	4	0
,,	20,000	ditto	30,000	18	0	6	0
,,	30,000 and upwards,			24	0	8	0

	Proper Stamps.
5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight	The same Stamp as for Bonds for the payment of the same amount
6. Bills of Lading of or for any Goods, Merchandize, or effects to be exported	4 Annas for each part of every set.
7. Bills of Sale—See Conveyance and Mortage.	
8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—	

	Rs.	*Rupees.*	*Annas.*
If for any sum not exceeding	50	0	4
Above Rs. 50 and not exceeding	100	0	8
„ 100 ditto	200	1	0
„ 200 ditto	300	2	0
„ 300 ditto	500	4	0
„ 500 ditto	700	5	0
„ 700 ditto	1,000	6	0
„ 1,000 ditto	2,000	10	0
„ 2,000 ditto	3,000	15	0
„ 3,000 ditto	5,000	25	0
„ 5,000 ditto	10,000	35	0
„ 10,000 ditto	20,000	60	0
„ 20,000 ditto	40,000	100	0
„ 40,000 ditto	60,000	125	0
„ 60,000 ditto	80,000	150	0
„ 80,000 ditto	1,00,000	200	0
And for every further part of a lac,		100	0
And for every further full lac		200	0

9. Bonds or other obligations, concerning respondentia and bottomry, ...	The same Stamp as for a common money Bond for the like amount.
10. Bonds or other obligations given as security for the transfer of Government Securities or Stock of any public company or for the delivery or accounting for any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

	Proper Stamps.
11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period	The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment or of the total sum secured, if less.
12. Bonds or other obligations when the amount of the money to be secured is not specified ...	An optional Stamp—See Section XIV of the Act.
When the amount is limited to a certain sum ...	The same Stamp as for a Bond for the payment of such limited sum.
13. Bonds or other obligations for the due execution of an office, or work taken by individuals, and all other Bonds not otherwise specially provided for...	An optional Stamp—See Section XIV of the Act.
14. Bonds or other obligations taken as Collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...	The same stamp as the Deed, Instrument, Contract, Covenant, or agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
15. Security Bonds or other obligations which may be taken by or by order of any Court, Collector, or other Judicial or Revenue Authority, also Razeenamahs, Soolohnamahs, and Rufanamahs, filed in any suit pending in a Court of Justice. ...	To be charged as specified, and prescribed in Schedule B.
16. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel ...	2 Rupees.
17. Composition Deeds or other Instruments of composition between a debtor or debtors and his, her, or their creditors	8 Rupees.
18. Contract and deeds, if not otherwise specially provided for	As agreements.

	Proper Stamps.	
19. Conveyances or deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his, her, or other directions—		
When the purchase or consideration money therein expressed or denoted shall not exceed one hundered Rupees	*Rupees.* 1	*Annas.* 0
Above Rs. 100 and not exceeding Rs. 200	2	0
" 200 ditto 400	4	0
" 400 ditto 800	8	0
" 800 ditto 1,200	12	0
" 1,200 ditto 2,000	20	0
" 2,000 ditto 3,000	30	0
" 3,000 ditto 4,000	40	0
" 4,000 ditto 5,000	50	0
" 5,000 ditto 7,500	75	0
" 7,500 ditto 10,000	100	0
" 10,000 ditto 20,000	150	0
" 20,000 ditto 40,000	200	0
" 40,000 ditto 60,000	300	0
" 60,000 ditto 80,000	400	0
" 80,000 ditto 1,00,000	500	0
And for every further 50,000	200	0
Or part thereof	100	0
Conveyances when the consideration is annuity ...	The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.	

	Proper Stamps.
Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance	The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.
If no value appear on the face of the Conveyance...	50 Rupees
NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for Collateral Deeds), and all such Collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.	
Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the fully nominal value of the share so transferred does not exceed 100 Rupees per share	*Rupees* 0 *Annas.* 4
When the value exceeds 100 Rupees and not 200 Rupees	0 8
When the value exceeds 200 Rupees and not 300 Rupees	0 12
When the value exceeds 300 Rupees and not 400 Rupees	1 0
And for every additional value of 100 Rs. a further Duty of 4 annas, and for the transfers of every quarter or half of any such share, a corresponding rate of Duty.	
EXEMPTION.	
All transfers of subscription to any of the Government Loans or other Government Securities.	
20. CO-PARTNERSHIP.—Deeds or other Instruments of	8 0

	Proper Stamps.
21. Copies.—Copy of Extract of any Deed or Instrument attested to be a true Copy or Extract, and furnished for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby ...	The same Duty as prescribed for the original Deed by this Act.
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet	*Rupees.* 0 *Annas.* 8
23. Copy or Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instruments, per sheet	0 8
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Offices of Government, per sheet	0 8
For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcherries, &c. ...	See Schedule B.
Exemption. Copies of papers which Public Officers are directed by any law or general regulation to make, require or furnish, for which Stamps are not specially required by this Schedule.	
25. Deeds of gift and dower, whether to take effect on the instant, or at a future period, determinate or indeterminate	The same Stamp as for Conveyances.
26. Deeds of any kind not otherwise particularized in this Schedule ...	As Agreements.
27. Exchanges.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property ...	The same Stamp as for Conveyances.
28. Engagements to cultivate, produce, provide, or derive any article of commerce in consideration of advance made ...	Shall be charged on the amount advanced at the rate of Bonds.
29. Leases.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent	The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

	Proper Stamps.	
	When the lease is for a period not exceeding one year	When the lease is for a period exceeding one year.
30. Any lease of lands, houses, or other real property at a rent, without any payment of any sum of money by way of fine or premium—		
Where the rent calculated for a whole year shall not exceed 24 Rupees	Rs. As. 0 4	Rs. As. 0 8
Above Rs. 24 and not exceeding Rs. 50	0 8	0 12
„ 50 ditto 100	0 12	1 0
„ 100 ditto 250	1 0	2 0
„ 250 ditto 500	2 0	4 0
„ 500 ditto 1,000	4 0	8 0
„ 1,000 ditto 2,000	8 0	16 0
„ 2,000 ditto 4,000	16 0	32 0
„ 4,000 ditto 6,000	24 0	48 0
„ 6,000 ditto 10,000	40 0	80 0
„ 10,000 ditto 25,000	100 0	200 0
„ 25,000 ditto 50,000	200 0	400 0
And for every additional 25,000, or part thereof ...	100 0	200 0
31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium	The same Stamp as for a lease for a period not exceeding one year.	
32. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium	A Stamp of value equal to the joint values of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.	
33. The Counterpart of any Lease, or a Kuboolcut or the like	The same stamp as for the lease.	

Exemption.

All Leases, Pottahs, and Kuboolcut, executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

	Proper Stamps.
(*For Madras and Bombay.*) Every Lease and its counterpart (Pottah and Kubooleut) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.	
34. Letters, or powers of Attorney, Mooktarnamahs, &c., not being of the kinds provided for in Schedule B—	
For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction ...	*Rupees.* 0 *Annas.* 8
General, that is not restricted as above ...	4 0
Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act	The same Stamp as for a Bond.
If given as such collateral security as above mentioned	5 Rupees.
NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers, required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue Authorities	See Schedule B.
35. Letters of license from creditors to debtors ...	8 Rupees.
36. MORTGAGES,—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time	The same Stamp as for a Bond for the payment of the amount due or lent.
37. Re-conveyance of mortgaged property ...	The Stamp as for Assignments.
38. Release of an equity of redemption ...	The same Stamp as for Conveyances.
39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued	The same Stanp as for a Bond for the payment of the total amount, assured, or for the *bonâ fide* value.

	PROPER STAMPS.
40. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities	The same Stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum ...	The same stamp as for deeds of mortgage of such limited sum.
Where the total amount secured by the mortgage is unlimited	An optional Stamp — See Section XIV of the Act.
Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...	The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
Where there are more deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped	The same Stamp as for the principal Deeds, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.
41. Mortgages, assignments or, acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels or other goods	The same Stamp as for Promissory Notes.
42. Partitions by private agreement or made by Public Officers of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—	
When the sharer's portion does not exceed one hundred Rupees in value	*Rupees.* 0 *Annas.* 8
Rs. Rs.	
Above 100 and not exceeding 200	1 0
„ 200 ditto 400	2 0
„ 400 ditto 600	4 0
„ 600 ditto 800	6 0
„ 800 ditto 1,000	8 0
And for every additional four hundred Rupees, or part thereof	2 0

	Proper Stamps.	
When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...	A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.	
43. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—		
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...	*Rupees.* 0	*Annas.* 8
44. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees ...	0	8
If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist ...	0	8
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees ...	1	0
If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist ...	1	0

	Proper Stamps.
Promissory Notes ...	See Bills of Exchange.
45. Promissory Notes for the payment of any sum by instalments, that is Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain	The same Stamp as for a Bond for the payment of the whole amount.
46. Protest of any Bill or Exchange or Promissory Note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule ...	*Rupees.* 2 *Annas.* 0
47. Receipts or discharges given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged or acquitted, amounts to ten Rupees and does not exceed fifty Rupees ...	0 ½
If the sum exceeds fifty Rupees ...	0 1

EXEMPTIONS.

(For the Presidency of Bengal)

Receipts or discharges with respect to the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land tilled by him.

(For the Presidencies of Madras and Bombay.)

Receipts or discharges with respect to the rent of land paying Revenue to Government, granted to any tenant for the rent paid by him.

GENERAL EXEMPTIONS.

Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts, or Orders for the payment of money, duly stamped.

Letters sent by the post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other securities for money.

Receipts or discharges written upon or contained in any Mortgage Deed, or other security, or any Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby charged.

	PROPER STAMPS.
Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which such last-mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the Duty charged upon receipts.	
48. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof ...	10 Rupees.
49. Settlements, Marriage Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever ...	The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XIV of the Act.
EXEMPTION.	
Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment, or apportionment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.	
GENERAL EXEMPTION AND RULE.	
Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.	
NOTE.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator-	

	Proper Stamps.
General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase-money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Bynamah) executed on the proper Stamp. Any Deed, Instrument, or Writing required by the foregoing Schedule to be Stamped, may be written on one or more Stamps, if the value of the Stamps used amounts to the value required by the Schedule. Deeds for Securing gifts or dispositions made by previous Settlements, Deeds, or Wills.*	

* Every facility should be given to persons who may engross writings on a stamp of insufficient value, within the first three months from the time of Act XXXVI of 1860 coming into operation, to amend their error without penalty, and no prosecution should be permitted against any person for any breach of the law committed within the same period, if there be any ground for presuming that he acted inadvertently and without knowledge of the law.—(Government of India to the Government of Bombay, 13th October 1860, para. 2.)

[In the province of Oudh, the above para. was circulated by the Chief Commissioner (Circular No. 177-3777 of 31st October 1860), and also by Notification of Board of Revenue, N.-W. P., dated 1st October 1860 (Circular 184 of 17th November 1860). It was also construed that the exemption for the Bengal Presidency found in clause 47 does not apply to a Máafeedar granting a receipt for rent of his máafee. (Circular 204 of 22nd December 1860.)]

APPENDIX V.

REGULATION X OF 1829.—SCHEDULE (A).

Schedule (A) referred to in Section iii. of Regulation X of 1829, containing a specification of the Duties chargeable on Instruments of Conveyance, Contract, Obligation, and Security for money, and on deeds in general.

1. Agreement, ikrar, or any minute, or memorandum of an agreement concerning any matter or thing, not otherwise charged in this schedule, nor expressly exempted from all stamp duty, whether the same be only evidence of a contract or obligatory upon the party—if relating to matters capable of valuation, and with the value stated, ...	To be charged as herein-under prescribed for bonds of the same amount.
2. Agreement for a monthly or annual payment,...	To be estimated at the amount of ten years' payment, or of the total sum secured, if less.
Agreement to perform any legal act, or for a purpose not restricted to, or specifying any amount,...	To be executed on such stamp as the parties may determine, but no recovery can be made on the instrument in any Court of Justice of a larger amount than may be covered by the stamp at the rate prescribed in the schedule for bonds.

EXEMPTIONS.

Memorandum of agreement for the hire of labour.

Ditto all agreements carried on by letter through the public dawk between merchants and other persons.

4. Bills of exchange, drafts, promissory notes, hoondees, teeps burats, and other orders or obligations for the payment of money, payable (if payable within the provinces subordinate to this presidency) at

sight, or on demand, or at the periods specified below (not being deeds, instruments, or writings, bearing the attestation of one or more witnesses) together with all bills of exchange payable out of the said provinces at whatever date.

	At sight or on demand, or not exceeding three months, to be charged.		Exceeding three months after date and not exceeding one year, to be charged.	
	Sa. Rs.	*A.*	*Sa. Rs.*	*A.*
If for a sum of money not exceeding 25 Rs.	0	1	0	2
Above 25 Rs. and not exceeding 50 „	0	2	0	4
„ 50 „ ditto ... 100 „	0	4	0	8
„ 100 „ ditto ... 200 „	0	8	0	12
„ 200 „ ditto ... 400 „	0	12	1	0
„ 400 „ ditto ... 800 „	1	0	1	8
„ 800 „ ditto ... 1,600 „	1	8	2	0
„ 1,600 „ ditto ... 3,000 „	2	0	2	8
„ 3,000 „ ditto ... 5,000 „	2	8	4	0
„ 5,000 „ ditto ... 10,000 „	4	0	6	0
„ 10,000 „ ditto ... 20,000 „	6	0	8	0
„ 20,000 „ ditto ... 30,000 „	8	0	12	0
„ 30,000 „ ditto ... 50,000 „	12	0	16	0
„ 50,000 „ ditto ... 1,00,000 „	16	0	20	0
„ 1,00,000 „	20	0	25	0

5. Bills of exchange, promissory notes, &c., intended to be re-issued, ... } Shall be charged as prescribed for promissory notes payable at a date exceeding three months.

6. Bills of exchange, promissory notes, &c., of date exceeding one year, ... } To be charged as bonds.

NOTE.—The Governor-General in Council reserves to himself the power of admitting any bank or company to compound for the stamp duty chargeable on the promissory notes issued by it. Notice of such arrangements shall be given in the Government Gazette.

EXEMPTIONS.

Bills of exchange or hoondees for any sum of money if drawn *bonâ fide* from any place distant more than 100 miles from the place where the same are made payable, and not negociated after acceptance, also foreign bills of exchange drawn in sets.

Provided, however, that if any bill or bills of exchange drawn in any part of the continent of India, and made payable in the provinces subject to this presidency, shall be negociated therein after acceptance, or be in any way transferred after acceptance to a third party, other than the acceptor and the payee of such bill or bills, the exemption shall not hold in respect to any such negociated bill or bills, unless the same

shall be taken to be stamped to such negociation, or unless there be affixed to each bill a copy of the same executed on paper stamped with the stamp to which such bill is declared liable in this schedule.

EXEMPTIONS (CONTINUED).

Bills of exchange drawn and promissory notes, &c., issued by Government officers authorized to draw bills upon the Government treasuries, or to issue promissory notes, or other acknowledgment on account of Government.

All drafts or orders for the payment of any sum of money to the bearer on demand, drawn upon any bank, banker, or agent, residing within twenty miles of the place where such draft or order shall be issued, such place being specified on the face of the draft.

BILLS OF SALE.—See Conveyance and Mortgage.

7. Bonds, tumusooks, and other attested obligations for the payment of money, also promissory notes and bills of exchange, teeps, burats, and the like, of date exceeding one year.

							Sa. Rs.	*A.*
If for any sum not exceeding				...	25	Rupees,	0	2
Above	25	Rs. and not exceeding			50	„	0	4
„	50	„	ditto	...	100	„	0	8
„	100	„	ditto	...	200	„	1	0
„	200	„	ditto	...	300	„	2	0
„	300	„	ditto	...	500	„	4	0
„	500	„	ditto	...	1,000	„	6	0
„	1,000	„	ditto	...	2,000	„	10	0
„	2,000	„	ditto	...	3,000	„	16	0
„	3,000	„	ditto	...	5,000	„	20	0
„	5,000	„	ditto	...	10,000	„	32	0
„	10,000	„	ditto	...	20,000	„	40	0
„	20,000	„	ditto	...	50,000	„	64	0
„	50,000	„	ditto	...	75,000	„	70	0
„	75,000	„	ditto	...	1,00,000	„	80	0
„	1,00,000	„	ditto	...	1,50,000	„	100	0
„	1,50,000	„	ditto	...	2,00,000	„	120	0
„	2,00,000	„	ditto	...	...		150	0

and a further duty of 100 rupees for every sum of 1,00,000 in excess of the said amount of 2,00,000 of rupees.

8. BONDS, given as security for the transfer of Government securities, for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued, ... } Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered or transferred.

9. BONDS, for annuities for an indefinite period, such as life annuities, and the like, ..	Shall be charged at the rate of ten times the yearly payment.
10. BONDS, when the amount of the money to be secured, or ultimately recovered, shall be uncertain and unlimited, ...	May be executed on such stamp as the party may please, but no recovery shall be made thereon in any Court of Justice of a larger amount than is covered by the stamp.
11. BONDS, for the due execution of an office, or work, mochulkas, and the like taken by individuals, and all other bonds not otherwise charged or exempted from duty, ...	On optional stamp as above, with like condition.
12. When the amount is limited to a certain sum,	The same as on a bond for such limited sum.

EXEMPTIONS.

Arbitration bonds.

Bonds, given to or by the officers of Government on account of any matter, or thing of, or belonging to the Government in its political or territorial capacity.

13. SECURITY BONDS, which may be taken by or by order of any Court, Collector, or other judicial or revenue authority, also razeenamahs, soolumnamahs, and ruffahnamahs, filed in any suit pending in a Court of Justice. ...	To be charged as specified and prescribed in schedule B for law papers.
14. CHARTER PARTIES, or any AGREEMENT of CONTRACT for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel, ..	If the amount payable under the deed exceeds 1,000 rupees, 8 rupees—and if less than 1,000 rupees, according to the scale prescribed for bonds.

EXEMPTIONS.

Charter parties of ships or vessels taken up by Government for the conveyance of troops or military stores, or for other political purposes.

15. Contracts and deeds, if not otherwise charged or exempted from duty, ...	As agreements.		
16. Co-partnership, deeds of ...	*Sa.*	*Rs.* 8	*A.* 0
17. Composition deeds, or other instruments of composition between a debtor or debtors, and his, her, or their creditors, ...		8	0

18. CONVEYANCES (KUBALAS, BYNAMAS, HIBANAMAS) or deeds or instruments of any kind or description whatsoever executed for the sale or transfer for a consideration of any lands, tenements, rents, annuities, or other property, real or personal or moveable, or of any right, title, interest, or claim to, or upon any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only deed, instrument, or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser, or purchasers, or to some other person, by his or their directions.

When the purchase or consideration-money therein expressed or denoted shall						*Sa. Rs. A.*
not exceed			...	50	Rupees.	0 8
Above	50	Rs. and not exceeding,...		100	,,	1 0
,,	100	,,	ditto ...	200	,,	2 0
,,	200	,,	ditto ...	500	,,	4 0
,,	500	,,	ditto ...	1,000	,,	8 0
,,	1,000	,,	ditto ...	2,000	,,	12 0
,,	2,000	,,	ditto ...	3,000	,,	16 0
,,	3,000	,,	ditto ...	5,000	,,	20 0
,,	5,000	,,	ditto ...	8,000	,,	32 0
,,	8,000	,,	ditto ...	12,000	,,	40 0
,,	12,000	,,	ditto ...	20,000	,,	50 0
,,	20,000	,,	ditto ...	30,000	,,	64 0
,,	30,000	,,	ditto ...	50,000	,,	80 0
,,	50,000	,,	ditto ...	1,00,000	,,	100 0
,,	1,00,000	,,	ditto ...	2,00,000	,,	150 0
And for every further Lakh of Rupees beyond				2,00,000	,,	100 0

Note.—When, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like stamped for the prescribed *ad valorem* duty.

19. Provided, however, that in all cases where there are more deeds than one, all other deeds than the principal shall be charged with a like stamp to the principal deed if of value not exceeding 8 rupees, (which sum shall be the maximum duty on collateral deeds,) and all such collateral deeds shall specify by their contents, which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on material stamped as required.

EXEMPTIONS.

All grants, leases, sales, or the like, wherein Government, in its political or territorial capacity, is a party.

Note.—This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court, in which cases the purchasers shall be required to pay the prescribed duty along with the purchase-money, and shall receive from the officer con-

ducting the sale, a deed of sale (bynama,) executed on paper impressed with a corresponding stamp.

EXEMPTIONS (CONTINUED).

All transfers of subscriptions to any of the Government loans, or other Government securities, also of Bank Shares.

20. COPIES—copy, or counterpart of any deed or instrument attested to be a true copy and furnished to a party to the same, for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby, ...	The same duty as prescribed for the original deed by this Regulation.
21. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet, ...	*Sa. Rs. A.* 0 8
22. Copy or extract of any deed, instrument, schedule, receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet, ...	0 8
23. Authenticated copies of any records, letters, accounts, statements, reports, or other writings furnished to individuals from any of the public officers of Government, shall be written on paper of the size and description now used for the purpose, and called copy paper at the stamp office, and of the value for each and every sheet of, ...	0 8

For copies of judicial papers to be given from the Courts of Justice, revenue cutcherries, &c.—See schedule B.

EXEMPTIONS.

Copies made for the private use only of any person having the custody of the original instruments, or of his or her attorney or solicitor, and copies of deeds, &c., retained in public offices on returning the originals.

Copies of papers which public officers are directed by any general Regulation to make, require, or furnish, not being specially declared chargeable with stamp duty.

24. Deeds of any kind, not otherwise particularized in this schedule, ...	As agreements.
25. EXCHANGES—Any deed, whereby any real property shall be conveyed, or surrendered in exchange for other property.	
If no sum of money shall be paid or agreed to be paid for equality of exchange, ...	*Sa. Rs. A.* 8 0

26. And if any sum of money be paid or agreed to be paid for equality of exchange, ... } The same *ad valorem* duty as for a conveyance for such sum.

27. Engagements to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide, or deliver any other articles of commerce, in consideration of advance made, ... } Shall be charged on the amount advanced at the rate of bonds.

28. LEASES.—Any lease made in perpetuity, or for a term of years or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent, ... } The same duty as for a conveyance or sale for a sum of the amount of such consideration.

29. Any lease of lands, houses, or other real property at a monthly or yearly rent, without any payment of any sum of money by way of fine or premium.

				For a period not exceeding one year.			For a period exceeding one year.		
Where the rent calculated for a whole year shall exceed	12	rupees, but not exceed	24	*Sa. Rs.*		*A.*	*Sa. Rs.*		*A.*
rupees,			...	0	4		0	8	
Exceeding	24	Rs. but not exceeding	50 Rs.	0	8		0	12	
,,	50	,, ditto	100 ,,	0	12		1	0	
,,	100	,, ditto	250 ,,	1	0		2	0	
,,	250	,, ditto	500 ,,	2	0		4	0	
,,	500	,, ditto	1,000 ,,	4	0		8	0	
,,	1,000	,, ditto	2,000 ,,	8	0		12	0	
,,	2,000	,, ditto	4,000 ,,	12	0		16	0	
,,	4,000	,, ditto	6,000 ,,	16	0		20	0	
,,	6,000	,, ditto	10,000 ,,	20	0		32	0	
,,	10,000	,, ditto	50,000 ,,	32	0		64	0	
Above	50,000	,, ditto	... ,,	64	0		80	0	

30. Any lease of lands, houses, or other real property stipulating for a yearly rent, and granted in consideration of a fine or premium, ... } Shall be charged with a duty equal to both *ad valorem* duties above provided, viz., both as lease and conveyance.

31. The counterpart of any lease, *i. e.*, the koobuleut, or the like, ... } Shall be executed on paper, vellum, or parchment, bearing the same stamp as the original.

EXEMPTIONS.

All leases, where the annual rent shall not exceed 12 rupees.

All leases, or pottahs given by authority of Government, or of the Board of Revenue, with their counterparts, and all security-bonds, executed as part of the same transactions; also all leases, viz., pottahs and kubooleuts, executed and exchanged with ryots, and other actual cultivators of the soil.

Note.—Leases, pottahs, kubooleuts, or other instruments of contract between zemindars, talookdars, or other holders or proprietors of land, whether subject to the payment of revenue to Government or otherwise, or between farmers, kutkenadars, ijaradars, or other tenants, on one hand, and any other talookdar, kutkenadar, ijaradar, or other lease-holder, intermediate between the ryots or actual cultivators and the sudder malgoozar or lakherajdar, on the other, . .	Shall be written on stamped paper of the value above prescribed for leases.
Letters, or powers-of-attorney, mooktarnamas, &c., viz., ...	*Sa. Rs. A.*
32. Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case, or transaction, ...	0 8
33. General, *i. e.*, not restricted as above to one case, suit, or transaction, ...	4 0

EXEMPTIONS.

Wukolutnamahs, mooktarnamas, and other powers required to be filed for the conduct of suits pending before the native Courts of Judicature or before the revenue authorities, for the rule regarding which, see Schedule B, "Law Papers."

	Sa. Rs. A.
34. Letters of licence from creditors to debtors,...	8 0
35. Mortgages, any deed of mortgage or conditional sale, kutubala, bye bil vufa, bhog-bhunduk, &c., with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due, or to be lent thereupon; also, any deed or contract accompanied with a deposit of title-deeds to any property, where the same may be made as a security for payment of money due or lent at the time, ..	Shall be charged after the same manner and at the same rates as if in lieu of such deed of mortgage or the like a bond had been taken for the sum due or lent at the time.
36. Deeds of mortgage, or the like, given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued, ...	Shall be charged at the above rate for the total amount assured, or for the *bonâ fide* value.
37. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities and the like, ...	Shall be charged at the rate of ten times the annual payment.

38. Where the total amount secured by such mortgage is unlimited, ... | The deed may be executed on such stamp as the party may choose, but no further sum can be recovered thereon than may be covered by the stamp.

39. Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum, ... | At the rate of such limitation.

Note.—When a bond may have been already taken for the amount secured, or where, from any other cause, the mortgage shall act merely as a collateral security to some other transaction already charged with the *ad valorem* duty thereupon, the same being specified in the body of the deed of mortgage, ... | The deed to be charged as a collateral deed. See note after Conveyances.

Likewise, in case of there being more deeds than one required to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction, ... | Shall be charged as prescribed in the rule for collateral deeds under head Conveyance.

40. Mortgages, assignments, acknowledments, or promissory notes granted to the treasurer, or other officer of the Bank of Bengal on account of bank, or to any private banker or agent for loans or advances made on the deposit of Government securities, bullion, plate, jewels, or other goods, ... | To be charged as Promissory Notes.

41. Partitions by private agreement of heirs and co-sharers, or made by public officers of estates, or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, when a sharer's portion exceeds in value rupees 800, then on every such sharer's copy of the deed of partition, ... | *Sa. Rs. A.* 8 0

When the sharer's portion shall not exceed 800 rupees.

Then if not exceeding 100 Rupees			...	0 8
Exceeding 100 Rupees and not exceeding 200 Rupees,				1 0
200	ditto	400	...	2 0
400	ditto	600	...	4 0
600	ditto	800	...	6 0

						Sa. Rs.	A.
And if any sum or sums of money shall be paid or agreed to be paid for equality of partition, ...						The principal deed stipulating for such payment shall be charged besides with the *ad valorem* duty prescribed for a conveyance or sale for an equal sum.	

42. Policy of assurance, or insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

						Sa. Rs.	A.
Where the sum ensured shall not exceed				Sa. Rs. ...	5,000	4	0
Exceeding	5,000	not exceeding	„		10,000	8	0
„	10,000	ditto	„		20,000	12	0
„	20,000	ditto	„		50,000	16	0
		above	„	...	50,000	20	0

						Sa. Rs.	A.
43. Policy of insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed 2 per cent. on the sum insured, if the whole sum insured shall not exceed 1,000 rupees,						0	8
If the sum insured exceed 1,000 rupees, then for every 1,000 rupees, and also for any fractional part of 1,000 rupees, whereof the same shall consist, ...						0	8
Where the premium shall exceed 2 per cent. on the sum insured, if the whole sum shall not exceed 1,000 rupees, ...						1	0
If the sum insured exceeds 1,000 rupees, then for every 1,000 rupees and also for any fractional part of 1,000 rupees whereof the same shall consist, ...						1	0
Promissory notes, ...						See Bills of Exchange.	
Promissory notes, payable at a period exceeding one year after date, ...						See Bonds.	
44. Promissory notes for the payment of any sum by instalments, *i. e.*, kistbundees, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain, ...						The same duty as would be chargeable on a bond for the whole amount.	

All receipts for money deposited in any bank, or in the hands of any banker or agent, if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory notes.

45. Receipts or discharges given for any, or upon the payment of any sum of money

						Sa. Rs.	*A.*
exceeding	50	rupees but not exceeding		100	rupees,	0	2
,,	100	,,	ditto	200	,,	0	4
,,	200	,,	ditto	500	,,	0	8
,,	500	,,	ditto	1,000	,,	0	12
,,	1,000	,,	ditto	2,000	,,	1	0
,,	2,000	,,	ditto	3,000	,,	1	8
,,	3,000	,,	ditto	5,000	,,	2	0
,,	5,000	,,	ditto	8,000	,,	2	8
			above	8,000	,,	4	0
Also for a receipt in full of all demands				...		4	0

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified, shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied. The duty is to be paid by the party giving the receipt, and if a stamped receipt be refused, the party making the payment may provide the stamp, deducting the value thereof from the sum due.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills of exchange, draft or drafts, promissory note, or the like securities of money, the receipt or acknowledgment given thereupon, shall be deemed to be a receipt within the meaning of this schedule.

EXEMPTIONS.

Receipts for money paid or received by any officer of Government on account of Government, not in the commercial department.

Receipts or discharges for the rent of land granted by any zemidar, talookdar, farmer, or other malgoozar, or by any holder or proprietor of land held exempt from the payment of revenue, or by any mofussil talookdar, ijardar, kutkenadar, or other lease-holder, or by the gomashta, factor, or other agent of such zemindar, or other person aforesaid, to a ryot or other actual cultivator for the rent of land tilled by him.

Note.—Receipts or discharges granted by any zemindar, talookdar, or other holder or proprietor of land, or by any farmer, kutkenadar, ijardar, or other tenant to any other talookdar, kutkenadar, ijardar, or other lease-holder intermediate between the ryots or actual cultivators, and the sudder malgoozar or lakherajdar, shall be written on stamped paper of the kind and rates above prescribed.

EXEMPTIONS (CONTINUED).

Receipts and discharges given for the purchase-money of any Government securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any bank, or with any agent, to be accounted for on demand, provided no interest be stipulated as payable thereon.

(If interest be stipulated, such receipt shall be chargeable as a promissory note, as above provided.)

Receipts or discharges written upon promissory notes, bills of exchange, drafts or orders for the payment of money duly stamped.

Receipts and discharges given to gomashtas and others, being servants of the party giving the receipts, in acknowledgment of the performance of service, or of the said servants having rendered account of trusts and moneys committed to them.

Letters by the post acknowledging the arrival of any promissory notes, bills of exchange, or other securities for money.

Receipts or discharges written upon or contained in any mortgage-deed or other security, or any deed of conveyance, settlement, or other instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money-interest, or annuity thereby secured.

46. Settlements, marriage settlements, &c., viz.

Any deed or instrument, whereby any sum or sums of money or any Government securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever, ...	Shall be charged with the *ad valorem* duty chargeable for a bond for the amount of value settled, or agreed to be settled, or in cases in which the value shall be indeterminate at the rate chosen by the parties under the rule and condition prescribed for bonds and agreements.
Deeds of gift and dower, whether to take effect on the instant or at a future period, determinate or indeterminate, ...	Shall be charged as deeds of settlement.

EXEMPTIONS.

Wills, testaments, and the like, together with deeds merely declaratory of trust, pursuant to any previous settlement, deed, or will.

GENERAL EXEMPTION AND RULE.

Deeds, instruments, and writings of any kind, in which Government, or any Board, Commission, Court, or public officer of Government may, in a public capacity, be a party, shall not be chargeable with any stamp

duty, save and except deeds, instruments, and writings relating to matters of, or belonging to the commercial department, or on account of any commercial concern of, or belonging to the Honorable Company, which shall be written on stamped paper of the same value as is or may be prescribed for the like deeds or instruments in the case of private individuals.

Note.—The foregoing exemption shall not extend to deeds, instruments, and writings executed to or by the Court of Wards, local agents, or officers acting under their authority, such transactions being liable to a stamp duty like the transactions of individuals.

GENERAL RULE.

If any deed, instrument, or document specified in this schedule shall not be contained in one sheet or piece of paper or other material, it shall suffice that one sheet shall bear the stamp, provided that the signature or seals of the parties and witnesses be thereupon.

APPENDIX VI.

RULINGS APPLICABLE TO REPEALED LAWS ONLY.

(*a*) RULINGS APPLICABLE TO ACT XVIII OF 1869.

Sch. I, No. 15.—(1). No *ad valorem* stamp-duty is payable under Act XVIII upon a conveyance where the consideration consists of *shares* in a public company made over to the vendor.

The word "amount" in Art. 15, Sch. I of that Act signifies the sum total, or amount of money, forming the consideration, and the words "or secured" apply only to cases of mortgages and the like, not to an out-and-out conveyance. The Port Canning Land Company, Limited, Petitioners, XVI W. R. 208, 16th August, 1871, Norman, Officiating C. J., Macpherson and Paul, JJ.—**(2)** Certificates of sale issued under ss. 35 and 40 of Madras Act VIII of 1865 (*to consolidate and improve the laws which define the process to be taken for the recovery of rent*) are not conveyances subject to stamp-duty. VIII Mad. 112, 19th Octr. 1875, Morgan, C. J., Innes and Kindersely, JJ.

Sch. II, No. 5—In a running account, a balance brought forward from the close of a previous year, is not to be considered a *new* balance requiring a fresh stamp; Act XVIII, Sch. II, Art. 5, providing for one stamp only to be affixed in such a case. Indra Chand Asmal *v.* Kalee Doss Mitter, XXIV W. R. 439, 15th Septr. 1875, Garth, C. J., and Birch, J.

(*b*) RULINGS APPLICABLE TO ACT X OF 1862.

Sch. A, No. 1—An instrument in the form of a promissory note for *grain* should be stamped under Art. 1, Sch. A, Act X of 1862, with a stamp of the value of one rupee. Lachirám Jayasangji *v.* Ramji bin Shiváji, VI Bom. (A. J.) 107, 27th April 1869, Couch, C. J., and Newton, J.

Sch. A, No. 42—Exemption.—*Mourosee roytee pottohs* are not required, either by the old or the new stamp law, to be written on stamped paper. Mooheedoddeen Ahmed *v.* Prannath Roy Chowdhry, III W. R. (Act X Rulings) 142, 13th July 1865, Kemp and Seton-Karr JJ.

(c) RULINGS APPLICABLE TO REG. X OF 1829.

S. 14, cl. 5.—A document stamped under the provisions of this clause was admitted, it being presumed that the requisite forms had been observed in obtaining the stamp. Khootunjah, &c., *v.* Baboo Keerut Singh, &c., I Morley's Digest, Tit. Evidence, para. 148 ; (Index to S. D. A., Tit. Stamp, para. 1), 19th Feb. 1835.

Sch. A, No. 1—A document on plain paper cannot under this No. be pleaded. Mouzzum Alee, &c, *v.* Musst. Wajidah, &c., Index to S. D. A., Tit. Stamp, para. 26, 28 July 1852.

APPENDIX VII.

NEGOTIABLE INSTRUMENTS.

Negotiable instruments defined.

1 Are instruments of which tranfer is assignable from one person to another, so as to vest a legal title to the property represented or secured by them and a right of action directly founded upon them in the transferee.

Classification.

2. The chief kinds of negotiable instruments are *bills of exchange, promissory notes* and *cheques.*

Bill of exchange defined and explained.

3. A bill of exchange is an instrument in writing containing an *unconditional order*, signed by the writer, directing a certain person to pay a *certain sum* of money only to, or to the order of, a certain person or to to the bearer of the instrument. Hence an order for the *delivery of goods* to a third party is *not* a bill of exchange. Nor is a written order to pay money *and do some other act* a good bill of exchange.

Illustration.

4. B lives in Calcutta, and owes A, who lives in England, £1,000. Now, if C be going from England to Calcutta, he may pay A the £1,000 and take a bill of exchange drawn by A in England upon B in Calcutta and receive his debt when he comes there.

Form.

5. Here is a common form of drawing a bill of exchange.

£1,000.

London, 1st January, 1879.

——months after date, (or at sight, or so many days after sight), pay me or my order the sum of one thousand pounds, value received.

CRIPPLEGATE, LONDON. } To MR. B.

(Sd.) MR A

Promissory note defined.

6. A promissory note is an instrument in writing *(not being* a bank-note or a currency note) containing an *unconditional undertaking*, signed by the writer, to pay a certain sum of money only to, or to the order of, a certain person or to the bearer of the instrument.

Illustrations.

7. A signs instruments in the following terms:—**(a)** "I promise to pay B or order Rs. 500." **(b)** "I acknowledge myself to be indebted to B in Rs. 500 to be paid on demand, for value received." **(c)** "I promise to pay B Rs. 500 *and all other sums which shall be due to him.*" **(d)** "I promise to pay B Rs. 500, *first deducting thereout any money which he may owe me.*" **(e)** "I promise to pay B Rs. 500 *and to deliver to him my black horse* on 1st June next."

The instruments marked *(a)* and *(b)* are promissory notes. The instruments marked *(c)*, *(d)* and *(e)* are *not* promissory notes; in case of *(c)*, because the payment of Rs. 500 is joined to the payment of an *unascertained* sum of money; in case of *(d)*, because payment is *not unconditional;* and in case of *(e)*, because the maker of the instrument does not thereby undertake to pay a certain sum of money only, but *also* to deliver something *other than* money, *viz.*, a horse.

Bill and note distinguished.

8. A promissory note resembles a bill of exchange in the fact that both must be in writing and for the payment of money unconditionally and at all events. They, however, differ in the following particulars:—

(1) The payee of the note must be expressly named in the instrument, or must appear therein by necessary implication.

(2) In a bill there are usually *three* original parties, the drawer, the payee and the drawee, who after acceptance becomes the acceptor. In a note, however, there are but *two* original parties, the maker and the payee.

(3) In a bill, the *acceptor* is, in contemplation of law, the primary debtor to the payee, and the drawer is but collaterally liable. In a note, the *maker* is the primary debtor.

Cheque.

9. As for *cheque*, see s. 3, cl. (6), with notes.

10. A bill of exchange, promissory note or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India, is an "inland instrument."

Inland instrument defined.

11. Any such instrument not so drawn, made or made payable, is a "foreign instrument."

Foreign instrument defined.

12. Foreign instruments, being of course liable to be lost in their passage, it became usual to draw them *in parts or sets* of two or more, described as the 1st, 2nd, 3rd, &c., each containing a condition that it should be payable only while the others remained unpaid.

Foreign instrument in parts or sets.

13. The writer of a *bill of exchange* (A of para. 4 above) *or cheque* is called the "drawer;" and the person thereby directed to pay (B) is called the "drawee." The writer of a *promissory note* is called the "maker;" the person (C) named in the bill or note to whom or to whose order the money is thereby directed to be paid is called the "payee."

Drawer, drawee, maker, and payee defined.

14. The "holder" of a bill of exchange, promissory note or cheque, means any persons entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

Holder defined.

15. When a bill of exchange, promissory note or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be *negotiated*

Negotiation defined.

16. When such instrument is payable to bearer, it is negotiable by mere *delivery* thereof. But when it is payble to the order of a specified person, or to a specified person or order, it is negotiable by the holder by *endorsement and delivery* thereof.

Modes of negotiation.

17. When the writer or holder of a negotiable instrument signs the same, otherwise than as such writer, for the purpose of negotiation, he is said to *endorse* the same and is called the "endorser."

Endorsement and endorser defined.

18. If the endorser signs his name only, the endorsement is said to be "in blank," and if he adds a direction to pay the amount mentioned in the instrument to, or to the order of, a *specified* person, the endorsement is said to be "in full;" and the person so specified is called the "endorsee."

Endorsements "in blank" and "in full" and "endorsee" defined.

19. A bill of exchange or promissory note, in which no time for payment is specified, and a cheque are payable *on demand.*

Instruments payable on demand.

20. In a bill of exchange or promissory note, the expressions "at sight" and "on presentment" mean on demand. The expression "after sight" means, in a bill of exchange, after acceptance or protest for non-acceptance, and in a promissory note, after presentment for sight.

"At sight," "on presentment" and "after sight" defined.

21. When the time arrives at which a bill or note is intended to be payable, it is said to be *due* or at *maturity.*

"Maturity."

22. At any time before it becomes due, the holder thereof, whether as payee or endorsee, may at his option *present* it (*i. e.*, carry and show it) to the drawee, for his *acceptance.* But he must do so when the instrument is payable at a specified period after sight or demand in order to fix the time at which it is to become due.

Presentment.

23. A bill of exchange is said to be *dishonoured by non-acceptance* when the drawee makes default in acceptance upon being duly required to accept the bill.

Dishonour by non-acceptance.

24. A bill of exchange, promissory note or cheque is said to be *dishonoured by non-payment* when the acceptor of the bill, the maker of the note, or the drawee of the cheque makes default in payment upon being duly required to pay the same.

Dishonour by non-payment.

25. When a bill of exchange or promissory note has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such dishonour to be noted and certified by a notary public. Such certificate is called a "protest."

"Protest."

INDEX TO THE STAMP ACT.

A.

PAGE.

ABBREVIATIONS—
List of ... ... viii—xi

ABSTRACT—
And evidence may be called for by Collector before adjudicating as to proper stamp, s. 30 35

ACCIDENT—
Collector how to deal with instruments not duly stamped through, s. 38 56
Collector to make allowance for stamps spoiled through, s. 51 68

ACCOUNT—
Adjustment of, must be stamped, sch. i, Art. 1, rul. (8) 86

ACKNOWLEDGMENT—
Of debt exceeding Rs. 20, stamp on, sch. i, Art. 1 ... 84, 85
Of sum paid on letter of allotment or call, sch. ii., Art. 15, cl. (*h*), proviso 2nd 173

ADHESIVE STAMP—
What instruments may be stamped with, s. 10 ... 22
Cancellation of, s. 11 23
Payee may stamp bill or note received by him with, s. 44 61
Presenting bill wanting, s. 31 37
To be affixed to paper for receipt, 58 74
Penalty for failure to cancel, s. 62 77

ADJUDICATION—
As to stamps by Collecttor, ss. 30—32 ... ... 34—38

ADJUSTMENT—
Of account must be stamped, sch. i, Art. 1, rul. (8) ... 86

ADMINISTRATION-BOND—
Explanation of, sch. i, Art. 2, n. (2) 89
Stamp on, sch. i, Art. 2 88

ADMISSIBILITY—
Of instrument on payment of duty and penalty, s. 34, ... 40
Of instrument insufficiently stamped in criminal proceedings, s. 34 ... ... *ib.*
Of unstamped or insufficiently stamped instrument final, s. 34, ruls. (31) and (32) 46, 47

PAGE.

ADMISSION—
Of insufficiently-stamped instrument no ground of appeal, s. 34, rul. (31) 46, 47
Of unstamped instrument no ground of appeal, s. 34, rul. (32) 47
Requires no stamp, s. 34, rul. (4), sch. i, Art. 1, rul. (6) 41, 86

ADOPT—
Authority to, given under will, not chargeable, sch. i, Art. 38, n. (1) 131

ADOPTION—
Deed of, sch. i, under Art. 2 89

ADVANCES—
For the cultivation of poppy, exemption of bond executed by sureties of middle-men taking, sch. ii, Art. 8 (*a*) ... 166
Under the Land Improvement Act, exemption of instruments executed by persons taking, sch. ii, Art. 12 (*a*) 169

ADVOCATE—
His enrolment to be on adhesive stamp, s. 10 22
To pay what duty on enrolment, sch. i, Art. 27 121
Enrolled in a High Court exempted from paying stamp-duty on being enrolled in another High Court, sch. ii, Art. 11 (*a*) 168

AFFIDAVIT—
Definition of, sch. i, Art. 3 ... ... 89, 90
May be required by Collector before adjudicating as to proper stamp, s. 30 35
Stamp on, sch. i, Art. 3 90
Exemption of, when made as a condition of enlistment in army, sch. ii, Art. 1 (*a*) 161
Exemption of, when made to be filed or used in court, sch. ii, Art. 1 (*b*) ... ... *ib.*
Exemption of, when made to enable a person to receive a pension, sch. ii, Art. 1 (*c*) ... ... *ib.*

AFFIRMATION—
Stamp on affidavit made on oath or, sch. i, Art. 3 ... 90

AGENT—
Stamp on note or agreement sent to principal by broker or, sch. i, Art. 46 ... ... 141, 142

AGREEMENT—
To lease, stamp on, sch. i, Art. 4 91
Or memorandum of, stamp on, sch. i, Art. 5 ... ... 91, 92
For sale of Government-security, shares, or bills, stamp on, sch. i, Art. 5 ... ... *ib.*
For sale of goods or merchandise exempt, sch. ii, Art. 2 (*a*) 161
For service in British Burma exempt, sch. ii., Art. 2 (*b*) ... 162

PAGE.

AGREEMENT—*(Continued.)*
Made by rayats for cultivating poppy exempt, sch. ii, Art. 2 (*c*) 162
Tendering loans to Government exempt, sch. ii, Art 2 (*d*) *ib.*
Made regarding the occupancy of land denoted by a survey-number, and the payment of revenue therefor, exempt, sch. ii, Art. 2 (*e*) ... ... *ib.*
Made under the European Vagrancy Act exempt, sch. ii, Art 2 (*f*) ... ... *ib.*
To lease fisheries under the Burma Fisheries' Act exempt, sch. ii, Art 13 (*a*) 170
To lease by a cultivator when exempt, sch. ii, Art. 13 (*b*) ... ... *ib.*
Counterpart of, granted to a cultivator, exempt, sch. ii, Art 13 (*c*) ... ... *ib.*
Contained in a petition admissible although stamped as a petition, s. 34, rul. (10) 42
Contemporaneous, varying the terms of former agreement inadmissible without stamp, s. 34, rul. (9) ... ... *ib.*
Distinguished from bond, s. 3, cl. (4), n. to (*a*) 5
Executed and stamped in England and afterwards reexecuted in India liable to Indian stamp-duty, s. 5, rul. (7) 16
Porposal amounting to, sch. i, Art. 5, rul. (12) 94, 95
Proposal not amounting to, sch. i, Art 5, ruls. (3), (8), (9), (13) ... ... 92—95
Resolution of company or association does not amount to, sch. i, Art. 5, rul. (3) 92
To pay pleader's fee, s. 3, ruls. (2) and (3) 4
To sell kunkur is not conveyance, sch. i, Art. 5, rul. (15) (*b*) 95

ALLOTMENT OF SHARES:
Stamp on letter of, sch. i, Art 40 137

ALLOWANCES—
For spoiled stamps, ss. 51—54 ... ... 68—73
Drawn by pensioned officers or soldiers, exemption of receipts for, sch. ii, Art 15 (*e*) 172

ALTERATION—
Of instrument, s. 34, rul. (50) 51

ANNUITY—
Definition of, s. 25, n. (6) 29
Kinds of, *ib.* 30
Valuation in case of, s. 25 ... ... 28, 29
Exemption of receipt for, sch. ii, Art 15 (*a*) 171, 172

APPEAL—
Revision of certain decisions of Courts regarding the sufficiency of stamps by courts of, s. 50 ... ... 65, 66

PAGE.

APPLICATION—
To have opinion of Collector as to proper stamp, s. 30 34, 35
For remision of penalty (paid under s. 34 or 37), s. 42 ... 60
By Collector for revision of certain decisions of courts regarding sufficiency of stamps, s. 50 ... 65, 66
For refund of spoiled stamps, s. 51 ... 70
For a lease, s. 3, cl. (12), rul. (3) ... 9

APPOINTMENT—
Definition of, sch. i, Art. 6, n. ... 98
Stamp on instrument of, sch. i, Art 6 ... *ib.*

APPRAISEMENT—
Or valuation made otherwise than through a court, stamp on, sch. i, Art. 7 ... 98, 99
Or valuation made for the information of one party only, and not being obligatory by agreement or law, exempt, sch. ii, Art. 3 ... 165
Of crops to ascertain amount to be given to landlord, exempt, sch. ii, Art. 4 ... 165

APPRENTICESHIP—
Stamp on deed of, sch. i, Art 31 ... 125, 126
Exemption of instrument of, when executed by a magistrate under Act XIX of 1850, or when a person is apprenticed to a public charity, sch. ii, Art 12 (*c*) ... 169

ARMY—
Exemption of affidavit when made as a condition of enlistment in the, sch. ii, Art. 1 (*a*) ... 161
Exemption of receipt for pay in the, sch. ii, Art 15 (*d*) ... 172

ARTICLED CLERK—
Exempted from duty on being enrolled as attorney in a High Court, if articled before this Act comes into force, sch. ii, Art. 11 (*b*) ... 169

ARTICLES OF ASSOCIATION—
Definition of, sch. i, Art. 8, n. ... 99
Stamp on, sch. i, Art. 8 ... *ib.*
See *Company.*

ARTICLES OF CLERKSHIP—
Stamp on, sch. i, Art. 9 ... 100

ASCERTAINED—
Stamp where amount or value of subject-matter of instrument could not at the time of execution be, s. 26 30

ASSIGNMENT—
Of *chose* in action, s. 5, rul. (6) ... 16
Of good-will is a conveyance, s. 3, cl. (9), rul. ... 6
Stamp on deed of, sch. i, Arts. 21 and 60 115, 116; 158, 159

PAGE.

ASSIGNMENT—(*Continued.*)
Of copyright by entry made under Act XX of 1847, exempt, sch. ii, Art 5 165

ASSOCIATION—
See *Company*

ATTORNEY—
His enrolment to be on adhesive stamp, s. 10 ... 22
To pay what duty on enrolment, sch. i, Art. 27 ... 121
Stamp on power of, sch. i, Art. 50 ... ... 145, 147
Enrolled in a High Court exempted from duty on being enrolled in another High Court, sch. ii, Art. 11 (*a*) ... 168

AUTHORITY TO ADOPT—
Given under will, not chargeable, sch. i, Art. 38, n. (1) ... 131
Stamp on instrument conferring, sch. i, Art. 38 ... *ib.*

AVERAGE PRICE—
Effect of rate of exchange on, s. 22. 27

AVERAGES—
Meaning of, sch. i, Art. 50, n. 151

AWARD—
Stamp on, sch. i, Art. 10 101
Under Bombay Acts VI of 1873 and III of 1874 exempt, sch. ii, Art. 6 166
Under Land Acquisition Act, not chargeable, sch. i, Art 5, n. (3) 98

B.

BANK—
Definition of, s. 3, cl. (1), n. (1) 2

BANKER—
Definition of, s. 3, cl. 1 ... ... *ib.*

BANKER'S PASS-BOOK—
Acknowledgment of debt in, exempt, sch. i, Art. 1 ... 85

BANK NOTE—
Definition of, sch. i, Art. 11, n. (1) 106

BHADE KHAT—
Chargeable as lease, s. 3, cl. (12), rul. (1)... ... ... 8, 9

BILL OF EXCHANGE—
Definition of, s. 3, cl. 2 3
To bear adhesive stamp when drawn out of British India, s. 10 22
Drawn out of British India to be stamped by first holder, s. 18 26
Payee to stamp, s. 44 61
Stamp on agreement relating to sale of, sch. i, Art. 5 (*a*) 91

PAGE.

BILL OF EXCHANGE—*(Continued)*
Stamp on notarial act attesting dishonour of, see *Notarial act*, sch. i, Art 45 ... ... 140, 141
Stamp on, sch. i, Art. 11 ... ... 101—104
Exemption of transfer of, sch. ii, Art. 17 (*a*) 175
See *Promissory Note, Cheque.*
Distinguished from bond, s. 3, cl. 4, n. to (*b*) and (*b*) and (*c*) 5
Distinguished from cheque, s. 3, cl. (6), n. (2) ... ... *ib.*

BILL OF LADING—
Definition of, s. 3, cl. 3 3
Stamp on, sch. i, Art. 12 107
Exempt when the goods therein described are received at a place within a port defined under the Indian Ports' Act, and delivered at another place within the same port, sch. ii, Art. 7 166
Exemption of transfer of, sch. ii, Art. 17 *(b)* 175
Distinguished from charter-party, s. 3, cl. 3, n. (3) ... 3

BOMBAY—
Stamp on agreement where owner or occupier relinquishes his right to land in, sch. i, Art. 5 91

BOND—
Definition of, s. 3, cl. 4 3
Distinguished from agreement, s. 3, cl. 4, n. to (*a*) ... 5
Distinguished from bill and note, s. 3 (4), n. to (*b*) and (*b*) and (*c*) ... ... *ib.*
Distinguished from charter-party, s. 3, cl. (3), n. (3) ... 3
Exempt when executed by sureties of middle-men taking advances for cultivating poppy, sch. ii, Art. 8 *(a)* ... 166
Exempt when executed by headmen nominated under rules framed under Bengal Act III of 1876 for due performance of duties, sch. ii, Art. 8 *(b)* 167
Exempt when executed by a person guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital shall not be less than a specified sum, sch. ii, Art. 8 (*c*) ... ... *ib.*
Exempt when executed by persons taking advances under the Land Improvement Act, sch. ii, Art. 12 (*a*) ... 169
Exempt when executed by officers of Government or their sureties for due execution of office, sch. ii, Art. 12 *(b)* *ib.*
Exempt when executed by an apprentice, sch. ii, Art. 12 *(c)* *ib.*
See *Agreement, Administration-bond, Bottomry-bond, Customs-bond, Indemnity-bond, Security-bond.*
Or mortgage-deed for due execution of office, stamp on, sch. i, Art. 14 109

BOOK—
Stamp on acknowledgment of debt in a bank, sch. i, Art. 1 ... ... 84, 85

PAGE.

BOTTOMRY-BOND—
Definition of, and stamp on, sch. i, Art. 15 110
Derivation of, sch. i, Art. 15, n. ... ... *ib.*
Distinguished from Respondentia-bond, sch. i, Art. 55, n. 156

BRITISH BURMA—
Exemption of agreement of service in, sch. ii, Art. 2 *(b)* 162

BRITISH INDIA—
Bills, cheques or notes, executed out of, to be stamped by first holder, s. 18 26
Conversion of foreign currency into that of, s. 19 ... 26, 27
Definition of, s. 3, cl. (21), n. (7) 14
Instruments chargeable with duty and executed in, to be stamped before or at the time of execution, s. 16 ... 25
Instruments other than bills, cheques or notes, executed out of, when to be stamped, s. 17 ... ... 25, 26

BROKER—
Stamp on note or agreement sent to principal by, sch. i, Art. 46 ... ... 141, 142

BURMA FISHERIES' ACT—
Exemption of leases of fisheries granted under the, sch. ii, Art. 13 *(a)* 170

C.

CALLS ON SCRIP OR SHARES—
Receipts for sums paid in respect of, sch. ii, Art. 15 *(h)*, proviso 2 173

CANCELLATION—
Of adhesive stamps, s. 11 23

CERTIFICATE—
Of sale granted to purchaser of property sold by Civil or Revenue Court, or by Collector or other officer, stamp on, sch. i, Art. 16 111
Of title to shares, scrip, or stock, stamp on, sch. i, Art. 17 112
Of Collector that instrument is properly stamped or is not chargeable, s. 31 ... ... 36, 37
Power of Collector to stamp impressed instruments, and grant, s. 37 55
Of notary-public, stamp on, sch. i, Art. 45 ... ... 140, 141
Granted to Pleaders, Mukhtars and Revenue Agents, stamp on, sch. i, Art. 27, n. 121

CHARGEABLE—
Definition of, s. 3, cl. 5 5
What instruments are, s. 5 ... ... 14, 15

CHARITABLE ALLOWANCE—
Exemption of affidavit to enable a person to receive, sch. ii, Art. 1 (*c*)... 161

PAGE.

CHARITABLE DISPENSARY—
Exemption of bond relating to subscriptions for, sch. ii, Art. 8 *(c)* 167

CHARTER-PARTY—
Agreement for hire of tug-steamer not included in, sch. i, Art. 18 113
Definition of and stamp on, sch. i, Art. 18 ... ... *ib.*
Derivation of, sch. i, Art. 18, n. (2) ... . *ib.*
Distinguished from bill of lading, s. 3, cl. (3), n. (3) ... 3

CHEQUE—
Definition of, s. 3, cl. 6 5
Distinguished from bill, s. 3, cl. (6), n. 2 ... ... *ib.*
Drawn out of British India to be stamped by holder, s. 18 26
Exemption of transfer of, sch. ii, Art. 17 *(a)* 175
For amount exceeding Rs. 20, stamp on, sch. i, Art. 19 ... 113
Payee's power to stamp unstamped, s. 44 61
To bear adhesive stamp when drawn out of British India, s. 10 22
See *Bill of Exchange, Promissory Note.*

CHIEF CONTROLLING REVENUE AUTHORITY—
Definition of, s. 3, cl. 7 6
May remit penalty (paid under s. 34 or 37), s. 42 .. 60
Reference by Collector to, s. 45 62
May refer to High Court or Chief Court in case of doubt, s. 46 .. .. 62, 63
High Court or Chief Court may refer back to, s. 47 .. 63
High Court or Chief Court to send its judgment to, s. 48 64
May stay any prosecution, or compound any offence, s. 69 80

CHIEF COURT—
Reference by Chief Controlling Revenue Authority to High Court or, s. 46 ... ... 62, 63
Or. High Court may refer back to Chief Controlling Revenue Authority, s. 47 63
Or High Court to send its judgment to, s. 48 64
Reference by other courts to High Court or, s. 49 ... *ib.*

CHOSE IN ACTION—
Assignment of, s. 5, rul. (6) 16

CIVIL COURT—
Stamp on certificate of sale of property by, sch. i, Art. 16 111
See *Court.*

CIVIL PROCEEDING—
Evidence furnished to Collector for adjudicating proper stamp not to be used in any, s. 30 35

CODE OF CIVIL PROCEDURE—
Provisions of s. 39 relating to the detention of documents not to affect cl. 3, s. 114, of, s 39 58

PAGE.

COLLECTOR—
Definition of, s. 3, cl. 8 6
To denote duty on instrument depending on another instrument for duty, s. 15 ... ... 24, 25
To stamp instruments executed out of British India, s. 17 25
Adjudication as to stamps by, ss. 30—32... ... ... 34—38
Certificate by, that instrument is properly stamped or is not chargeable, s. 31 37
Not to endorse certain instruments brought to him for adjudication as to stamps, s. 31 ... ... *ib.*
Impounded instruments to be sent to, s. 35 54
To certify instruments on which duty and penalty have been levied (under s. 34, 37, or 38), s. 39 57
Not to institute prosecution unless satisfied of intention to evade duty, s. 40 58
Reference to revenue authority by, s. 45 62
May apply for revision of certain decisions of courts regarding sufficiency of stamps, s. 50... 65
May prosecute any person for offence against stamp-law, s. 50 ... ... 65, 66
His power to refund penalty (under para. 1 of s. 35), s. 36 54
His power to stamp instruments impounded, s. 37 ... 55
His power to apply for revision of decisions of certain courts regarding sufficiency of stamps, s. 50 65
His power to make allowance for spoiled stamps, s. 51 ... 68
His power to make allowance for misused stamps, s. 52. 71, 72
His power to give other stamps in lieu of spoiled or misused stamps, s. 53 72
His power to make allowance for stamps not required for use, s. 54 ... ... 72, 73
Stamp on sale-certificate granted by, sch. i, Art. 16 ... 111

COMMENCEMENT—
Of Act, s. 1 1

COMPANY—
Stamp on agreement relating to sale of share in a, sch. i, Art 5 (*a*)... 91
Stamp on articles of association of a, sch. i, Art. 8 ... 99
Stamp on certificate of title to shares in a, sch. i, Art. 17 112
Stamp on letter of allotment of shares in a, sch. i, Art. 40 137
Stamp on memorandum of association of a, sch. i, Art. 43 138
Stamp on proxy to vote at a meeting of members of a, sch. i, Art. 51 ... ... 151, 152
Stamp on transfer of shares in a, sch. i, Art. 60 (*a*) ... 158
Receipt for a sum paid for a letter of allotment of a share, or in respect of a call upon any scrip or share, sch. ii, Art. 15 (*h*), proviso 2 173

PAGE.

COMPLAINT—
By Collector or other duly authorized officer essential to institute prosecution, s. 69, and ruls. (1), (3) and (4)... 80, 81

COMPOSITION—
Meaning of, sch. i, Art. 20, n. (1) 115

COMPOSITION-DEED—
Stamp on, sch. i, Art. 20 114

COMPOUND—
Offences against stamp-law, the Chief Controlling Revenue Authority may, s. 69 80

CONSIDERATION—
To be stated, s. 27 31
Apportionment of, in certain conveyances, s. 28 ... 31—33
Penalty for not stating, s. 63 77

CONTEMPORANEOUS AGREEMENT—
Varying terms of former agreement, s. 34, rul. (9) ... 42

CONTENTS—
Of instrument, proper test to determine amount of stamp-duty, s. 30, ruls. (2) and (3) 36

CONVERSION—
Of amount expressed in foreign currencies, ss. 19, 20 ... 26, 27

CONVEYANCE—
Definition of, s. 3, cl, 9 6
Stamp on, sch. i, Art. 21 ... ... 115, 116

CONVEYANCES—
Direction as to duty in case of certain, s. 28 ... ... 31—33

CONVICTION—
Without complaint by Collector or other duly authorized officer is irregular, s. 69, ruls. (1), (3) and (4) 80, 81

CO-PARTNERSHIP—
Stamp on instrument of, sch. i., Art. 32 127

COPY—
Of impounded instrument to be made and furnished to applicant before the transmission of original to Collector, s. 43 60
Of decision of Court of Appeal to be sent to Collector, s. 50 65
Stamp on attested, sch. i, Art. 22 117
Of paper which a public officer is required to make, exempt, sch. ii, Art 9 167
Of registration of emigrants exempt, sch. ii, Art 10 ... 168
Not admissible when original bears no stamp, s. 34, rul (3) 41
Of agreement or award under Land Acquisition Act, not chargeable, sch. i, Art. 5, n. (3) 98

PAGE.

COPYRIGHT—
Exemption of assignment of, by entry made under Act XX of 1847, sch. ii, Art 5 165

COUNTERPART—
Or duplicate of instrument chargeable with duty, stamp on, sch. i, Art. 23 118
Distinguished from duplicate, sch. i, Art. 23, n. (1) and (2) *ib.*
Meaning of, sch. i, Art. 23, n. (1) ... ... *ib.*
Of certain licenses not chargeable, sch. i, Art. 23, n. (4)... *ib.*

COURT—
Of appeal may revise decisions of subordinate courts regarding sufficiency of stamps, s. 50 65
Exemption of affidavit made to be filed or used in, sch. ii, Art. 1 (*b*) 161
Stamp on appraisement or valuation made otherwise than under an order of, sch. i, Art. 7 ... ... 98, 99
See *Criminal Court, Civil Court, Revenue Court, High Court, Chief Court.*

COURT-FEES—
Saving as to, s. 59... 74

CREDIT—
Stamp on letter of, sch. i, Art. 41... 137

CREDITORS—
Stamp on composition-deed executed on behalf of, sch. i, Art. 20 ... ... 114, 115

CREDITOR'S POSSESSION—
Stamp on acknowledgment of debt exceeding Rs. 20 in book or paper left in, sch. i, Art. 1 ... ... 84, 85

CRIMINAL COURT—
Not to impound instrument in any proceeding other than one under Chap. XL or XLI of the Criminal Procedure Code, or Chap. XVIII of the Presidency Magistrate's Act, s. 33 ... ... 38, 39

CRIMINAL OFFENCES—
And procedure, ss. 61—72 ... ... 75—83
See *Court.*

CRIMINAL PROCEEDINGS—
Admissibility of insufficiently stamped instruments in, s. 34 40

CROPS—
When instrument for appraisement of, exempt, sch. ii, Art. 4, ... 165

PAGE.

CULTIVATION OF POPPY—
Exemption of agreement made by rayats for the, sch. ii, Art. 2 (*c*) 162
Exemption of bond executed by sureties of middle-men taking advances for the, sch. ii, Art. 8 (*a*) 166

CULTIVATOR—
Lease to, when exempt, sch. ii, Art. 13 (*b*) 170
Counterparts of lease granted to, exempt, sch. ii, Art. 13 (*c*) ... ... *ib.*
Receipt for payment of rent by, on account of land assessed to Government revenue, or of inam lands, exempt, sch. ii, Art. 15 (*c*) 172
See *Rayat.*

CURRENCY NOTE—
Definition of, sch. i, Art. 11, n. (2) 106

CUSTOMS—
Meaning of, sch i, Art. 24, n 119

CUSTOMS-BOND—
Stamp on, sch. i, Art. 24 ... ... *ib.*

D.

DAMAGE—
Of impounded instrument sent to Collector, s. 43 ... 60

DEATH—
Allowance for stamp in case of, s. 51 69

DEBT—
How transfer in consideration of, to be charged, s. 24 ... 28

DEBTOR—
Acknowledging a debt exceeding Rs. 20 to pay what duty, sch. i, Art. 1 ... ... 84, 85
Stamp on composition-deed executed by, sch. i, Art. 20 ... 114, 115

DECLARATION—
Of court of appeal regarding sufficiency of stamps, s. 50... 65
On oath, stamp on, sch. i, Art. 3 ... ... 89, 90
Of trust, stamp on, sch. i, Art. 25 119
Made by notary-public on behalf of ship-master, stamp on, see *Notarial act*, sch. i, Art. 45 ... ... 140, 141

DEED OF ADOPTION—
S. 5, rul. (4) 15

DEED OF DOWER—
Is a settlement, s. 3, cl. (19), n. (1) 13
Of moveable property *was* not chargeable, s. 3, cl. (19) n.(2) ... ... *ib.*

PAGE.

DELIVERY-ORDER—
In respect of goods, stamp on, sch. i, Art. 26 ... 119, 120

DENOTING OF DUTY :
Power of Collector as to the, s. 15 ... ... 24, 25
Provision as to the, s, 15 ... ... *ib.*
Rules to be framed by the Governor-General in Council as to the, s. 15 25

DEPOSIT OF TITLE-DEEDS—
Stamp on instrument relating to the, sch. i, Art. 29 ... 124

DESTRUCTION—
Of impounded instrument sent to Collector, s. 43 ... 60

DISHONOUR—
Of bill or note, stamp on protest of notary-public attesting the, see *Notarial act*, sch. i, Art. 45 ... ... 140, 141

DISSOLUTION OF MARRIAGE—
Stamp on instrument of, sch. i., Art 34 127

DISSOLUTION OF PARTNERSHIP—
Stamp on instrument of, sch. i, Art. 33 ... ... *ib.*

DISTINCT MATTERS—
Stamp on instrument relating to several, s. 7 ... 18

DIVORCE—
Stamp on instrument of, sch. i, Art 34 127

DOCK—
Stamp on delivery-order for goods lying at any, sch. i, Art. 26 ... ... 119, 120
Stamp for warrant for goods laying at any, sch. i, Art. 61 159, 160

DOLLARS—
Conversion into the currency of British India of Mexican or China, s. 19 27

DOUBT—
As to the proper stamp, procedure when Collector feels, s. 45 62
In cases of, Local Government to determine who are persons in charge of public offices authorized to examine and impound instruments, s. 33 39

DULY STAMPED—
Definition of, s. 3, cl. 10 7
Instrument bearing Collector's certificate to be deemed, s. 31 37
Instrument to be impounded when not, s. 33 38
Inadmissibility of instrument not, s. 34 ... ... 39, 40

PAGE.

DUPLICATE—
Or counterpart of instrument chargeable with duty, stamp on, s. 7, p. 18 ; and sch. i, Art. 23 118
Distinguished from counterpart, sch. i, Art. 23, n. (1), (2) *ib.*
Meaning of, sch. i, Art. 23, n. (2) ... ... *ib.*

DUTY—
Liability of instruments to, ss. 5—8 ... ... 14—20
What instruments are chargeable with, s. 5 ... ... 14, 15
Power to reduce or remit rates of, s. 8 20
To be paid by stamps, s. 9... 21
Provisions as to denoting, s. 15 ... ... 24, 25
Valuations for, ss. 19—28 ... ... 26—33
Admissibility of instruments on payment of penalty and s. 34 40
Endorsement by Collector on instrument on payment of penalty and, s. 39 57
And penalty paid may be recovered in certain cases, s. 41 59
Procedure when Collector feels doubt as to, s. 45 ... 62
Exemption from, not claimable by pauper, s. 34, rul. 18 44

DUTIES—
How to be paid, s. 9 21
By whom payable, s. 29 ... ... 33, 34
Of stamp-sellers, rules as to the, s. 55 73

E.

EFFECT—
Of statement of rate of exchange or average price, s. 22 27, 28

EMIGRANTS—
To British Burma, exemption of agreements made by, sch. ii, Art. 2 (*b*)... 162
Exemption of copy of registration furnished under the Indian Emigration Act, sch. ii, Art. 10 168

ENDORSEMENT—
Collector may certify by, that instrument is properly stamped or is not chargeable, or that full duty has been paid, s. 31 37
By Collector on instruments on which duty and penalty have been paid (under s. 34, 37, or 38), s. 39... ... 57
Transfers by, when exempt, sch. ii, Art. 17 175

ENGAGEMENT—
Exemption of letter of, to issue policy, sch. ii, Art. 14 (*a*) 171

ENLISTMENT—
In the army, exemption of affidavit for, sch. ii, Art. 1 (*a*) 161

PAGE.

ENTRY—
As an advocate, attorney, or vakil in a High Court to bear adhesive stamp, s. 10 p. 22; sch. i, Art. 27 121
Exemption of, if he has been previously enrolled in another Hight Court, sch. ii, Art. 11 (*a*) 168

ERROR—
Allowance for stamped paper spoiled through, s. 51 ... 69
Stamp on acknowledgment of debt on paper intended to be used as, sch. i, Art. 1 ... ... 84, 85

EUROPEAN VAGRANCY ACT—
Exemption of agreement made under the, sch. ii, Art. 2 (*f*) 162

EVIDENCE—
Before giving his opinion as to proper stamp, Collector may call for abstract and, s. 30... 35
Instruments bearing Collector's certificate receivable in, s. 31 37
Instrument not duly stamped inadmissible in, s. 34 ... 39
Admissibility of insufficiently-stamped instrument in criminal proceedings as, s. 34 40

EXAMINATION—
And impounding of instruments, s. 33 ... ... 38, 39

EXCHANGE OF PROPERTY—
Stamp on instrument of, sch. i, Art 35 128

EXEMPTIONS—
From stamp-duty, sch. ii ... ... 161—176
From duty or penalty not claimable by pauper, s. 34, rul. (18) 44

EXPENSE—
Of providing proper stamp to be borne by, s. 29 ... 33, 34
Of copy of instrument impounded to be paid by applicant, s. 43 60

EXTENSION OF TERM—
Stamp on petition for leave to file specification of invention or for, sch. i, Art. 48 143

EXTENT—
Of Act, s. 1.... 1

EXTRACT—
Stamp on attested, sch. i, Art. 22... 117

F.

FAMILY CERTIFICATES—
When receipts given by holders of, exempt, sch. ii, Art. 15 (*f*). 173

PAGE.

FEE—
For adjudication of proper stamp how to be paid, s. 32 ... 38

FIRM—
More persons than one, receiving a power-of-attorney, to be deemed one person, when belonging to the same, sch. i, Art. 50, expl. 147

FIRST HOLDER—
Of bill or note executed out of British India to affix proper stamp thereto, s. 18 26

FISHERIES—
Exemption of leases of, granted under the Burma Fisheries' Act, sch. ii, Art. 13 (*a*) 170

FOREIGN CURRENCY—
Duty where amount expressed in, s. 20 27

FOREIGN INSTRUMENT—
S. 5, ruls. (1), (2), (5), (6), (7) and (8) 15

FRANCS—
Converted to British Indian currency, s. 19 27

FURTHER CHARGE—
On mortgaged property, stamp on instrument imposing a, sch. i, Art. 30 125

G.

GAZETTE OF INDIA—
Reduction or remission of duty by Governor-General to be published in, s. 8 20

GENERAL EXEMPTION—
Of instruments executed by, or on behalf of, or in favour of, Government, sch. ii, Art. 18 176

GIFT—
Stamp on instrument of, sch. i, Art. 36 129

GOODS—
Stamp on delivery-order in respect of, sch. i, Art. 26 ... 119, 120
Stamp on note or agreement sent by broker or agent to principal intimating purchase of, sch. i, Art. 46 ... 141, 142
Stamp on shipping-order relating to conveyance of, sch. i, Art. 58 157
Stamp on warrant for, sch. i, Art. 61 ... ... 159, 160
Exemption of agreement for sale of, sch. ii, Art. 2 (*a*) ... 161
Exemption of transfer by endorsement of a warrant for, sch. ii, Art. 17 (*b*) 175

PAGE.

GOOD-WILL—
Assignment of, is a conveyance, s. 3, cl. 9, rul. 6

GOVERNMENT—
Exemption of agreements made by rayats for cultivating poppy for, sch. ii, Art. 2 (*c*) 162
Exemption of agreements tendering loans to, sch. ii, Art. 2 (*d*) ... ... *ib.*
Exemption of instruments executed by, or on behalf of, or in favour of, sch. ii, Art. 18 176

GOVERNMENT-SECURITY—
Exemption of transfer of, sch. ii, Art. 17 (*e*) 175
Stamp on agreement relating to sale of, sch. i, Art. 5 ... 91, 92

GOVERNOR-GENERAL IN COUNCIL—
May remit or reduce rates of duty, s. 8 20
May direct by rule how duties are to be paid, s. 9 ... 21
May frame rules regulating the description and number of stamps to be used, and the size of paper on which *hundis* are to be written, s. 9 ... ... *ib.*
May make rules to denote duty on instruments depending for duty on other instruments, s. 15 ... ... 24, 25
To make rules for stamping instruments executed out of British India, s. 17 25
To make rules how fees are to be paid for opinion of Collector, s. 32 38
Local Government to make rules for the sale of stamps subject to the control of, s. 55 73
To make rules to carry out the purposes of this Act, s. 56 *ib.*

H.

HAT CHITTA—
Sch. i, Art. 1, ruls. (1), (7) and (9) 85, 86

HEADMAN—
Exempted from giving stamped bond for due performance of duties under Bengal Act III of 1876, sch. ii, Art. 8 (*b*) 167
Exempted from giving stamped receipt for land revenue or rates collected by him, sch. ii, Art. 15 (*g*) 173

HIBAH-BIL-IWUZ—
Sch. i, Art. 36, n. (4) 130

HIGH COURT—
Reference by Revenue Authority to, s. 46 ... ... 62, 63
Reference by other courts to Chief Court or, s. 49 ... 64
Entry as advocate, vakil, or attorney of, to be on adhesive stamp, s. 10, ... 22

PAGE.

HIGH COURT—(*Continued.*)
Judge of, may depute officer to examine and impound instruments, s. 33 39
Exemption of entry of advocate, vakil, or attorney of a, if previously enrolled in another, sch. ii, Art. 11 (*a*) ... 168
Exemption of entry of articled clerk as attorney of a, if he has been articled before this Act comes into force, sch. ii, Art. 11 (*b*) 169

HOLDERS—
Of family certificates, exemption of receipts given by, sch. ii, Art. 15 (*b*) 173

HOSPITAL—
Exemption of instrument relating to private subscriptions for, sch. ii, Art. 8 (*c*) 167

HUNDI—
Included in bill of exchange, s. 3, cl. 2 3
To be written on what size of paper, s. 9 21

HYPOTHECATION—
Of moveable property, stamp on instrument of loan upon, sch. i, Art. 29 124
Exemption of letter of, accompanying bill of exchange, sch. ii, Art. 14 (*b*) 171

I.

IMMOVEABLE PROPERTY—
Definition of, s. 3, cl. (21), n. (5) 13
Stamp on power appointing trustees of, sch. i, Art. 6 ... 98

IMPOUNDED INSTRUMENT—
How dealt with, s. 35 54
Collector's power to stamp, s. 37 ... ... 55, 56

IMPOUNDING—
Of instruments, s. 33 38

IMPRESSED STAMPS—
Instruments stamped with, how to be written, s. 12 ... 23

IMPRISONMENT—
Defined, s. 3, cl. (21), n. (10) 14

INADMISSIBLE—
Instruments not duly stamped, s. 34 ... ... 39, 40

INADMISSIBILITY—
Of contemporaneous agreement varying terms of former agreement, s. 34, rul. (9) 42
Of secondary evidence, s. 34, rul. (20), s. 34, ruls. (46) and (49) 45, 50

PAGE.

INAM LANDS (MAD. & BOM.)
Exemption of receipts to cultivators for rent of, sch. ii, Art. 15 (*c*) 172

INDEMNITY-BOND—
Stamp on, sch. i, Art. 28 123

INDETERMINATE—
Stamp where value of subject-matter is, s. 26 30

INDEXES—
To vernacular versions of Act, s. 60 74

INDIAN ARTICLES OF WAR—
Exemptions of affidavit for enlistment under, sch. ii, Art. 1 (*a*) 161

INDIAN EMIGRATION ACT—
Exemption of copy of registration of emigrants furnished under the, sch. ii, Art. 10 168

INDIAN PORTS' ACT—
Exemption of bill of lading when the goods are received at a place within a port defined under the, and delivered at another place within the same port, sch. ii, Art. 7 166

INDIAN STAMP-DUTY—
Agreement executed in England and stamped with English stamp if re-executed in India requires, s. 5, rul. (7) ... 16

INSPECTORSHIP-DEED—
Definition of, sch. i, Art. 28, n. 123
Or composition-deed, stamp on, sch. i, Art. 20 ... 114

INSTITUTION—
Of prosecutions, s. 69 80
Stamp on proxy to vote at a meeting of members of any, sch. i, Art. 51 ... ... 151, 152

INSTRUMENT—
Of partition, definition of, s. 3, cl. 11 ... ... 7, 8
Of partition, stamp on, sch. i, Art. 37 130
Only one to be on same stamp, s. 13 24
Stamp where value of subject-matter of, is indeterminate, s. 26 30
Evidencing an agreement to secure the re-payment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property, stamp on, sch. i, Art. 29 124
Imposing a further charge on mortgaged property, stamp on, sch. i, Art. 30 125
Of apprenticeship, stamp on, sch. i, Art. 31 ... ... 125, 126
Of co-partnership, stamp on, sch. i, Art. 32 127

PAGE.

INSTRUMENT—*(Continued.)*
Of dissolution of partnership, stamp on, sch. i, Art. 33 ... 127
Of divorse, stamp on, sch. i, Art. 34 ... ... *ib.*
Of exchange of any property, stamp on, sch. i, Art. 35 ... 128
Of gift (other than a settlement or will), stamp on, sch. i, Art. 36 129
(Other than a will) conferring authority to adopt, stamp on, sch. i, Art. 38 131
By several persons for common purpose requires a single stamp, s. 7, rul. (6) 19
Creating relation of landlord and tenant is a lease, s. 3, cl. (12), rul. (2) 9
Drawn on two pieces of paper, s. 9, rul. (5) 22
Executed in England although stamped with an English stamp requires an Indian stamp if re-executed in India, s. 5, rul. (7) 16
Executed out of British India and not stamped, s. 5, rul. (5) 15
Insufficiently stamped, if admitted, no appeal against, s. 34, rul. (31) 47
Unstamped, if admitted, no appeal against, s. 34, rul. (32) ... ... *ib.*

INSTRUMENTS—
Liability of, to duty, ss. 5—8 ... ... 14—20
Chargeable with duty, s. 5 ... ... 14, 15
Duties on several, used in single transactions, s. 6 ... 17
Coming within several descriptions in sch. i, duties on, s. 7 18—20
Power to reduce or remit rates of duty on, s. 8 ... 20
Liable to be stamped with adhesive stamps, s. 10 ... 22
Written contrary to s. 12 or 13 deemed unstamped, s. 14 24
Time of stamping, ss. 16—18 ... ... 25, 26
Consideration to be truly set forth in, s. 27 31
Stamped with impressed stamps how to be written, s. 12 23
Executed in British India, and chargeable with duty, to be stamped before or at the time of execution, s. 16 ... 25
Other than bills, cheques, and notes, executed out of British India, when to be stamped, s. 17 ... ... 25, 26
Reserving interest, duty on, s. 23 28
Examination and impounding of, s. 33 ... ... 38, 39
Not duly stamped inadmissible in evidence, s. 34 ... 39, 40
Admissible on payment of duty and penalty, s. 34 ... 40
Provisions as to unduly stamped, ss. 33—44 ... ... 38—61
Impounded how dealt with, s. 35 54
Collector's power to stamp impounded, s. 37 ... ... 55, 56
Not duly stamped owing to accident how dealt with, s. 38 56, 57
Endorsement of Collector on, where duty and penalty paid, s. 39 ... ... 57, 58

PAGE.

INSTRUMENTS—*(Continued.)*
Exempt when executed by persons taking advances under the Land Improvement Act, or their sureties, sch. ii, Art. 12 (*a*) 169
Exempt when executed by Government officers or their sureties for due execution of office, sch. ii, Art. 12 (*b*) *ib.*
Exempt when executed by an apprentice, sch. ii, Art. 12 (*c*) *ib.*
Executed by or in favour of Government exempt, sch. ii, Art. 18 176

INSURANCE—
Divisions of, s. 3, cl. (15), n. (3) 11
Stamp on policy of, sch. i, Art. 49 ... ... 144, 145

INTENTION TO EVADE STAMP-DUTY—
S. 40, rul. 58
May be found as a fact, s. 61, rul. (6) 76
Essential to constitute offence, Appx. I (*D*), para. 9 ... xxvi
Collector not to prosecute unless satisfied of, s. 40 ... 58

INTEREST—
Duty on instrument reserving, s. 23 28

INTERPRETATION-CLAUSE—
S. 3 ... ... 2—14

INVENTION—
Stamp on petition for leave to file specification of, sch. i, Art. 48 143

IRREGULAR—
Conviction without complaint, of Collector or other duly authorized officer is, s. 69, ruls. (1), (3) and (4) ... 80

J.

JUDGE—
His power to impound instrument produced in a criminal court, s. 33 ... ... 38, 39
Of High Court may depute an officer to examine and impound instruments, s. 33 39

JUDGMENT—
Of High Court or Chief Court in disposing of reference, s. 48 64

JURISDICTION—
Of magistrates, s. 70 81
Magistrate has no, when he is also prosecutor, s. 70, ruls. (1) and (2) ... ... *ib.*

PAGE

K.

KHATTADARS—
Taking advances for cultivating poppy, exemption of bond executed by sureties of, sch. ii, Art. 8 (*a*) 166

L.

LAMBARDARS—
Taking advances for cultivating poppy, exemption of bond executed by sureties of, sch. ii, Art. 8 .. .. *ib.*
Exempted from giving stamped receipts for land revenue or taxes collected by, sch. ii, Art. 15 (*g*) 173

LAND—
Exemption of agreement regarding its occupation, and the payment of revenue under Bombay Act I of 1865, sch. ii, Art. 2 (*e*) 162
Exemption of receipts to cultivators for rent of, assessed to Government revenue, sch. ii, Art. 15 (*c*) 172

LAND ACQUISITION ACT—
Award under, not chargeable, sch. i, Art. 5, n. (3) .. 98

LAND IMPROVEMENT ACT—
Exemption of instruments executed by persons taking advances under the, sch. ii, Art. 12 (*a*) 169

LANDLORD—
Exemption of instrument for appraisement of crops to ascertain amount to be given as rent to, sch. ii, Art. 4 165

LAND REVENUE—
Exemption of receipts given by headmen or lambardars for, sch. ii, Art. 15 (*g*) 173

LEASE—
Definition of, s. 3, cl. 12 8
Stamp on, sch. i, Art. 39 ... ... 132—136
Of fisheries under the Burma Fisheries' Act exempt, sch. ii, Art. 13 (*a*) 170
Executed by cultivator when exempt, sch. ii, Art. 13 (*b*) *ib.*
Counterpart of, granted to a cultivator, exempt, sch. ii, Art. 13 (*c*) ... ... *ib.*
Application for, is not a lease, s. 3, cl. (12), (*d*) and rul. (3) 8

LETTER—
Of license, stamp on composition-deed for continuance of business under, sch. i, Art. 20 114
Of allotment of share, stamp on, sch. i, Art 40 137
Of credit, stamp on, sch. i, Art. 41 . . . *ib.*

PAGE.

LETTER—*(Continued.)*
Of license, stamp on, sch. i, Art. 42 138
Of cover or engagement to issue a policy of insurance exempt, sch. ii, Art. 14 (*a*) 171
Of hypothecation accompanying a bill of exchange exempt, sch. ii, Art. 14 (*b*) ... ... *ib.*

LEVY OF PENALTY—
No bar to criminal prosecution, s. 40, and n. (1)... ... 58

LEX LOCI CONTRACTUS—
Recognized, s. 5, n. (1) 16

LIABILITY—
Of instruments to duty, ss. 5—8 ... ... 14—20

LIABILITY TO INDIAN STAMP-DUTY—
Of an agreement first executed and stamped in England and then executed in British India, s. 5, rul. (7) ... 16

LICENSE—
Stamp on letter of, sch. i, Art. 42 138

LICENSES—
Counterparts of certain, not chargeable, sch. i, Art. 23, n. (4) 118

LIFE-POLICY—
Included in policy of insurance, s. 3, cl. 15 11

LIMITATION EOR APPLICATION—
To Chief Controlling Revenue Authority for remission of penalty, s. 42, and n. (2) 60
To Collector for refund in case of *spoiled* stamps, s. 51, proviso (*b*) 70
To Collector in case of *misused* stamps, s. 52 ... ... 71, 72

LOAN—
On deposit of title-deeds, &c., stamp on instrument of, sch. i, Art. 29 124
Stamp on instrument whereby a proposed company raises a, sch. i, Art. 40 137
Stamp on respondentia-bond securing a, sch. i, Art. 55 ... 155
Exemption of agreement tendering, to Government, sch. ii, Art. 2 (*d*) 162

LOCAL GOVERNMENT—
To determine in cases of doubt who are public officers authorized to examine and impound instruments, s. 33 39
To make rules for sale of stamps, s. 55 73
To cause Act to be translated, indexed, and sold cheaply, s. 60. 74
Definition of, s. 3, cl. (21), n. (8) 14

PAGE.

LOSS—
Of impounded instrument sent to Collector, s. 43 ... 60

LOST INSTRUMENT—
Unstamped, s. 34, rul. (20) 45
Secondary evidence not admissible in case of, s. 34, ruls. (20), (46) and (49) 50

M.

MAGISTRATE—
Definition of, s. 3, cl. (21), n. (9) 14
Connot try a case in which he also is a prosecutor, s. 70, ruls. (1) and (2) 81
His power to impound, s. 33 ... ... 38, 39
Jurisdiction of, s. 70 81

MARKETABLE SECURITIES—
Stamp on note or agreement sent by broker or agent to principal intimating purchase of, sch. i, Art. 46 .. 141, 142
Duty on, how to be valued, s. 21 27

MARRIAGE—
Stamp on instrument of dissolution of, sch. i, Art. 34 127

MASTER OF SHIP—
Stamp on note of protest by, sch. i, Art. 47 142
Stamp on bottomry-bond executed by, sch. i, Art. 15 ... 110
Explanation of, sch, i, Art. 50, n 151

MEETING—
Stamp on proxy to vote at a, sch. i, Art. 51. ... ... 151, 152

MEMBERS—
Of a company, stamp on proxy to vote at a meeting of, sch. i, Art. 51 .. .. *ib.*

MEMORANDUM—
Or note sent by a broker or agent to his principal intimating purchase or sale of goods, stamp on, sch. i, Art. 46 ... ... 141, 142

MEMORANDUM OF ASSOCIATION—
Stamp on, sch. i, Art. 43 138
Explanation of, sch. i, Art. 43, n 139

MERCHANDISE—
Exemption of agreement for sale of, sch. ii, Art. 2 (*a*) ... 161

MIDDLEMEN—
Taking advances for cultivating poppy, exemption of bond executed by sureties of, sch. ii, Art. 8 *(a)* 166

PAGE.

MISTAKE—
Collector how to deal with instrument not duly stamped owing to, s. 38 56

MODE—
Of using stamps, s. 9 21

MONEY—
Stamp on bond or mortgage-deed executed by way of security to account for, sch. i, Art. 14 109
Stamp on bottomry-bond whereby shipmaster borrows, sch. i, Art. 15 110

MONTH—
Definition of, s. 3, cl. (21), n. (4) 13

MORTGAGE—
Of rates and taxes, exemption of transfer of, sch. ii, Art. 17 (*d*) 175

MORTGAGE-DEED—
Definition of, s. 3, cl. 13 10
Stamp on, where possession is given or not given, sch. i, Art. 44 139
Stamp on, where it is executed by way of security for due execution of office, sch. i, Art. 14 109

MORTGAGED PROPERTY—
Stamp on instrument imposing a futher charge on, sch. i, Art. 30 125
Stamp on re-conveyance of, sch. i, Art. 53

MOVEABLE PROPERTY—
Stamp on instrument of loan made upon hypothecation of, sch. i, Art. 29 124
Stamp on power appointing trustee of, sch. i, Art. 6 ... 98
Definition of, s. 3, cl. (21), n. (6) 14

MUKHTAR'S CERTIFICATE—
Stamp on, sch. i, Art. (27), n 121

MUNICIPAL COMMISSIONERS—
Stamp on proxy to vote at a meeting of, sch. i, Art. 51 ... 151, 152

N.

NON-COMMISSIONED OFFICER—
Exempted from giving stamped receipt for pay, &c., sch. ii, Art. 15 (*d*) 172
Holder of family certificate exempted from giving stamped receipt on behalf of, sch. ii, Art. 15 (*f*) 173

PAGE.

NON-LIABILITY—
For loss of instruments impounded and sent to Collector, s. 43 60

NOTARIAL ACT—
Stamp on, sch. i, Art. 45... ... ... 140, 141

NOTARY PUBLIC—
Definition of, sch. i, Art. 45, n. (1) 141
Stamp on notarial act by, sch. i, Art. 45 ... ... *ib.*

NOTE—
Or memorandum sent by a broker or agent to his principal intimating purchase or sale of goods, stamp on, sch. i, Art. 46 ... ... 141, 142

O.

OATH—
Persons authorized by law to administer, sch. i, Art. 3, n. (2) 90

OATH OR AFFIRMATION—
Stamp on affidavit or declaration on, sch. i, Art. 3 ... 89, 90

OBJECTION—
For want of stamp *who* to take, s. 34, ruls. (37)—(39) ... 49
When to be taken, s. 34, ruls. (40) and (41) ... ... *ib.*

OCCUPANCY—
Of land denoted by a survey-number, exemption of agreement for, sch. ii, Art. 2 (*e*) 162

OCCUPIER—
Stamp on agreement where he relinquishes his right to land in Bombay, sch. i, Art. 5 (*b*) 91, 92

OFFENCE AGAINST STAMP LAW—
Prosecution for, s. 40 58
Place of trial for, s. 71 81
Chief Controlling Revenue Authority may compound any, s. 69 80
Not to bar prosecution under other laws, s. 72 83

OFFICE—
Stamp on bond or mortgage-deed executed by way of security for due execution of, sch. i, Art. 14 109
Exemption of instrument executed by a Government officer for the due execution of the duties of his, sch. ii, Art. 12 (*b*) 169

ONUS—
S. 34, ruls. (37)—(39) 49

PAGE.

OPINION—
Of Collector as to proper stamp, fee for, s. 30 ... ... 34, 35
OPTIONAL STAMP—
No larger amount recoverable under, than that stamp covers, s. 26, rul. 30
No penalty leviable on, s. 34, rul. (23) 45
ORDER—
By Governor-General reducing or remitting rates of duty to be published, s. 8 20
OWNER OR OCCUPIER—
Stamp on agreement where he relinquishes his rights to land in Bombay, sch. i, Art 5 91

P.

PAPER—
Definition of, s. 3, cl. 14 10
Hundís to be written on what size of, s. 9 21
Stamp on acknowledgment of debt exceeding Rs. 20 on a separate piece of, sch. i, Art. 1 ... ... 84, 85
PARCHMENT—
Included in paper, s. 3, cl. 14 10
PARTITION-DEED—
Stamp on, sch. i, Art. 37 130
See *Instrument of Partition.*
PARTNERSHIP—
Stamp on instrument of, sch. i, Art. 32 127
Stamp on instrument of dissolution of, sch. i, Art. 33 ... *ib.*
PASS-BOOK—
Definition of, sch. i, Art. 1, n. (8) 87
PATTA—
Included in lease, s. 3, cl. 12 8
PAYABLE—
Duties by whom, s. 29 ... ... 33, 34
PAYEE—
His power to stamp bills, notes, and cheques received unstamped, s. 44 61
PAYMENT—
To be indicated by stamp, s. 9 21
Of fees how made when Collector's opinion taken, s. 32 ... 38
Of duty and penalty, admissibility of instrument on, s. 34 40
Of penalty under Chap. IV. not to bar criminal prosecution, s. 40, proviso 58

PAGE.

PENALTY—
For omitting to state full facts and circumstances in instruments taken to Collector for adjudication, s. 30 ... 35
Person impounding instrument may levy duty and, s. 35 54
Paid under para. 1 of s. 35 may be refunded by Collector, s. 36 ... ... *ib.*
Collector impounding instrument to require what duty and, s. 37 55
Collector to endorse instrument on levying (under s. 34, 37, or 38) duty and, s. 39 57
Paid under Chap. IV. not to bar criminal prosecution, s. 40 58
And duty paid may be recovered in certain cases, s 41 ... 59
And duty paid under s. 34 or 37 may be remitted, s. 42 60
For executing instrument not duly stamped, s. 61 ... 75
For not concelling adhesive stamp, s. 62 77
For not stating full consideration, s. 63 ... ... *ib.*
For refusing to give receipt; and for devices to evade duty on receipt, s. 64 ... ... 77, 78
For not making out policy, or for making policy not duly stamped, s. 65 78
For not drawing full set of bills or marine policies, s. 66 *ib.*
For post-dating bills, s. 67 79
For breach of rule relating to sale of stamps and for unauthorized sale, s. 68 ... ... *ib.*
Not leviable on—
Bill of exchange, s. 34, proviso 1st, and rul. 30 ... 40, 46
Instrument bearing optional stamp, s. 34, rul. (23) ... 45
Instrument chargeable with one anna duty, s. 34, proviso 1st 40
Promissory note, s. 34, proviso 1st, and rul. (29) ... 40, 46
Exemption from, not claimable by pauper, s. 34, rul. (18) 44

PENSION—
Exemption of affidavit to enable a person to draw, sch. ii, Art. 1 (*c*) 161
Non-commissioned officer or soldier exempted from giving stamped receipt for, sch. ii, Art. 15 (*d*) 172

PERSON—
Definition of, s. 3, cl. (21), n. (3) 13

PETITION—
For leave to file specification of invention or for extension of term, stamp on, sch. i, Art. 48 143
Asking for lease is not a lease, s. 3, cl. (12), (*d.*) and rul. (3) 8, 9

PLACE—
Of trial, s. 71 81

PAGE.

PLAIN PAPER—
Annexed to instrument requires no separate stamp, s. 34, rul. (1), (c) 41

PLEADER'S CERTIFICATE—
Stamp on, sch. i, Art. 27, n. 121

PLEADER'S FEE—
Agreement to pay, s. 3, Ruls. (2) and (3) 4

POLICY OF INSURNACE—
Definition of, s. 3, cl. 15 11
Stamp on, sch. i, Art. 49 ... ... 143—145
Exemption of letter of cover or engagement to issue, sch. ii, Art. 14 (a) 171
Exemption of transfer of, sch. ii, Art. 17 (c) 175

POPPY—
Exemption of instruments made by rayats for cultivating, sch. ii, Art. 2 (c)... 162
Exemption of bond executed by sureties for middlemen taking advances for cultivating, sch. ii, Art. 8 (a) ... 166

PORT—
Stamp on delivery-order for goods lying at any, sch. i, Art. 26 ... ... 119, 120

POSSESSION—
Stamp on mortgage-deed giving, sch. i, Art. 44 (a) ... 139
Stamp on mortgage-deed not giving, sch. i, Art. 44 (b) ... *ib.*

POST-DATED BILLS—
Are not payable on demand, sch. i, Art. 11, n. (6) ... 106
See *Penalty.*

POUNDS STERLING—
Converted to the currency of British India, s. 19 ... 26, 27

POWER—
Of Governor-General to reduce or remit rates of duty, s. 8 20
Of Collector to refund penalty paid (under para. 1 of s. 35), s. 36 54
Of Collector to stamp instruments impounded, s. 37 ... 55
Of payee to stamp bills, cheques, and notes received unstamped, s. 44 61
Of High Court or Chief Court to call for further particulars in case of reference, s. 47 63
Of Local Government to make rules for sale of stamps, s. 55 73
Of Governor-General to make rules to carry out purposes of Act, s. 56 73

POWER-OF-ATTORNEY—
Definition of, s. 3. cl. 16 11
(Not being a proxy to vote), stamp on, sch. i, Art. 50 ... 145—147

PAGE.

PRESUMPTION—
S. 34, rul. (34) 48, 49

PRICE—
Of vernacular versions of Act, s. 60 74

PRINCIPAL—
Stamp on note or agreement sent by broker or agent to, sch. i, Art. 46 ... ... 141, 142

PRINCIPAL INSTRUMENT—
Stamping of, s. 6 17

PRIVATE SUBSCRIPTION—
Exemption of bond relating to the income of charitable dispensaries or hospitals from, sch. ii, Art. 8 (*c*) ... 167

PROCEDURE—
Where Collector impounds instruments, s. 37 ... ... 55, 56
Where Collector feels doubt as to duty chargeable, s. 45 62
By High Court or Chief Court in disposing of reference, s. 48 64

PROCEEDING—
See *Criminal Proceeding.*

PROMISSORY NOTE—
To bear adhesive stamp when drawn out of British India, s. 10 22
Drawn out of British India to be stamped by first holder, s. 18 26
Payee's power to stamp unstamped, s. 44... 61
Stamp on, sch. i, Art. 11 ... ... 101—104
Exemption of transfer of, sch. ii, Art. 17 (*a*) 175
Distinguished from bond, s. 3, cl. (4), n. to (*b*) and (*b*) and (*c*) 5
Unstamped, inadmissibility of, s. 34, proviso 1st, & rul. (29) 40, 46
Admissibility of evidence other than, s. 34, rul. (15) (*b*) 44
No penlty leviable on, s. 34, rul. (29) 46

PROPERTY—
Stamp on declaration of trust of any, sch. i, Art. 25 ... 119
Stamp on instrument of loan upon hypothecation of moveable, sch. i, Art. 29 124
Stamp on power appointing trustees of immoveable, sch. i, Art. 6 98
Stamp on instrument of exchange of any, sch. i, Art 35 ... 128
Stamp on receipt for, exceeding Rs. 20 in value, sch. i, Art. 52 153
Stamp on re-conveyance of mortgaged, sch. i, Art. 53 . . 154
Stamp on release of any, sch. i, Art. 54 155
Stamp on revocation of trust of any, sch. i, Art 56 ... 156
Stamp on certificate of sale by Civil or Revenue Court, sch. i. Art. 16 111

PAGE.

PROPOSAL—
Amounting to agreement, sch. i, Art. 5, rul. (12) ... 95
Not amounting to agreement, sch. i, Art. 5, ruls. (8)—(11) and (13) ... ... 93—95

PROSECUTION—
For offence against stamp-law, s. 40 58
Institution and conduct of, s. 69 80
Complaint by a Collector or other duly authorized officer essential to institute, s. 69, ruls. (1), (3) and (4) ... *ib.*

PROTEST—
Of bil or note, stamp on, sch. i, Art. 45 ... ... 140, 141
Attested by notary public, stamp on, sch. i, Art. 45 ... 140, 149
Of master of ship, stamp on, sch. i, Art. 47 142
Stamp on attestation by notary public of ship-master's, see *Notarial act*, sch. i, Art. 45 ... ... 140, 141

PROXY—
Stamp on, sch. i, Art. 51 ... ... 151, 152

PUBLICATION—
Of rules, s. 57 ... ... 73, 74

PUBLIC AUCTION—
Stamp on certificate of sale of property sold by Civil or Revenue Court by, sch. i, Art. 16 111

PUBLIC OFFICER—
Not to admit instruments not duly stamped, s. 34 ... 39, 40
Exempted from stamping copy of paper required for public purpose, sch. ii, Art. 9 167
Stamp on copy or extract certified by, sch. i, Art. 22 ... 117

PURCHASER—
Of property sold by Civil or Revenue Court, stamp on certicate given to, sch. i, Art. 16 ... ... *ib.*

R.

RATE OF EXCHANGE—
Or average price, effect of statement of, s. 22 ... ... 27, 28
Conversion of foreign to India currency according to current, s. 20 27

RATES AND TAXES—
Exemption of deed of transfer of, sch. ii, Art. 17 (*d*) ... 175

RATES OF DUTY—
Power to reduce or remit, s. 8 20

PAGE.

RAYATS—
Exempted from giving stamped agreement for cultivating poppy, sch. ii, Art. 2 (c) 162
See *Cultivator*.

REASON—
For rejecting bond to be recorded, s. 34, rul. (2) ... 41

RECEIPT—
Definition of, s. 3, cl. 17 12
For money exceeding Rs. 20, stamp on, sch. i, Art. 52 .. 153
To be given on demand in certain cases, s. 58 74
Penalty for refusal to give, s. 64 ... . 77, 78
Endorsed on a duly-stamped or exempted instrument exempt, sch. ii, Art. 15 *(a)* 171, 172
For payment without consideration exempt, *ib. (b)* ... 172
For rent paid by cultivator of land assessed to Government revenue, or of inam lands, exempt, *ib.* (*c*) ... *ib.*
For pay by officers or soldiers exempt, *ib.* (*d*) ... *ib.*
For pensions or allowances by officers or soldiers, *ib.* (*e*)... *ib.*
Given by holders of family certificates exempt, *ib. (f)* ... 173
Given by headman or lambardar exempt, *ib.* (*g*) .. *ib.*
For money deposited in the hands of a banker exempt, *ib.* (*h*) ... ... *ib.*
For sums paid for letters of allotment or on calls, *ib.* (*h*), proviso 2 ... ... *ib.*
By or on behalf of Government exempt, sch. ii, Art. 18 .. 176

RE-CONVEYANCE—
Of mortgaged property, stamp on, sch. i, Art. 53 ... 154

REDUCTION—
Or remission of rates of duty by Governor-General, s. 8 ... 20

REFERENCE—
By Collector to Chief Controlling Revenue Authority, s. 45 62
By Chief Controlling Revenue Authority to High Court or Chief Court, s. 46 ... ... 62, 63
Procedure by High Court or Chief Court in disposing of, s. 48 64
By other courts to High Court or Chief Court, s. 49 ... *ib.*
In one document to another requires no stamp, sch. i, Art. 5, rul. 15 (*a*) 95
On, parties may appear and argue before authority referred to, s. 46, rul. 63

REFERENCES—
Made to old Act to be deemed to be made to this, s. 2 2

PAGE.

REFUND—
By Collector of penalty (paid under para. 1 of s. 35), s. 36 54
By Chief Controlling Revenue Authority of penalties, s. 42 60
In case of useless or spoiled stamp-paper, ss. 51—54 ... 68—73

REFUSAL—
Allowance for spoiled stamp-paper in case of, to execute deed or advance money, s. 51 ... ... 69, 70
Allowance for spoiled stamp-paper in case of, of office or trust, *ib.* 70
To give stamped receipt, penalty for, s. 64 ... ... 77, 78

REGISTRATION—
Stamp on power to present one or more documents for, sch. i, Art. 50 145

REJECTION—
Of instrument for non-payment of duty and penalty is no bar to further enquiry or other evidence, s. 34, ruls. (5), (14) and (15) (*b*) 41, 44
Contra, s. 34, rul. (13), s. 34, rul. (27) 43, 46

RELEASE—
Stamp on instrument of, sch. i, Art. 54 155

RELINQUISHMENT—
Of land in Bombay, stamp on agreement relating to, sch. i, Art. 5 ... ... 91, 92

REMISSION—
Of penalty (paid under s. 34 or 37), s. 42 60
Or reduction of rates of duty by Governor-General, s. 8... 20

REMUNERATION—
Of stamp-sellers, rules as to, s. 55 73

RENT—
Exemption of instrument for appraisement of crops to ascertain amount to be given to landlord as, sch. ii, Art. 4 165

REPEAL—
Of enactments, s. 2 and sch. ii 1, 2; 178

RESOLUTION—
Of Company or Association, sch. i, Art. 5, rul. (3) ... 92

RESPONDENTIA-BOND—
Stamp on, sch. i, Art. 55 ... ... 155, 156

RETURN—
To Collector of penalties levied, s. 35 54

REVENUE AGENTS' CERTIFICATE—
Stamp on, sch. i, Art. 27, n. 121, 122

REVENUE AUTHORITY—
May make reference to High Court or Chief Court, s. 46 62, 63

PAGE.

REVENUE COURT—
Stamp on certificate of sale granted by, sch. i, Art. 16 ... 111
See *Court.*

REVENUE OFFICER—
Stamp on sale-certificate granted by, sch. i, Art. 16 ... *ib.*

REVISION—
Of certain decisions of courts regarding sufficiency of stamps, s. 50 ... ... 65, 66

REVOCATION—
Of any trust, stamp on, sch. i, Art. 56 156

RIGHT—
To shares, &c., stamp on certificate of, sch. i, Art. 17 ... 112

RULES—
Made under old Act to be deemed as made under this, s. 2 1
To be made by Governor-General to denote duty, s. 15 ... 25
For the sale of stamps to be made by Local Government, s. 55 73
To be made by Governor-General for carrying out this Act, s. 56 73
Publication of, s. 57 ... ... 73, 74
To be made by Governor-General as to how duties should be paid in certain cases, s. 9 21
To be made by Governor-General regarding description and number of stamps and size of hundí-paper, s. 9 ... *ib.*
To be made by Governor-General for stamping instruments executed out of British India, s. 17 25
To be made by Governor-General fixing fees for opinion of Collector, s. 32 38
Made by Governor-General under this Act 181—187; 215—219

SALE—
Of stamps and stamped papers, rules for, s. 55 ... 73
Of Government-security, &c., stamp on agreement relating to, sch. i, Art. 5 91
Of property sold by Civil or Revenue Court, stamp on certificate of, sch. i, Art. 16 111
Of goods or merchandise, exemption of agreement for, sch. ii, Art. 2 (*a*) 161

SAMADASKET—
S. 34, rul. (4) 41

SAVING—
As to Court-Fees, s. 59 74

SCHEDULE—
Appended to a deed, requires no stamp, s. 13, rul. ... 24
Definition of, s. 3, cl. 18 12
To be read as part of, s. 4 14

PAGE.

SCRIP—
Stamp on certificate of title to, sch. i, Art. 17 ... 112
Receipts for sums paid in respect of calls on, sch. ii, Art. 15 (*h*), proviso 2 173
See *Company*.

SEA-GOING SHIP—
Stamp on bottomry-bond executed by master of, sch. i, Art. 15 110

SEA-INSURANCE—
Stamp on policy of, sch. i, Art. 49 ... ... 143, 144

SECOND INSTRUMENT—
Chargeable with duty not to be written on stamped paper on which instrument chargeable with duty has already been written, s. 13 24

SECONDARY EVIDENCE—
Inadmissibility of, s. 34, ruls. (20), (46) and (49) ... 45, 50, 51

SECONDARY INSTRUMENT—
Stamp on, s. 6 17

SECURITY—
For due execution of office, stamp on bond or mortgage-deed executed by way of, sch. i, Art. 14 109
Stamp on bottomry-bond whereby master borrows money on ship's, sch. i, Art. 15 110

SECURITY-BOND—
Sch. i, Art. 13, ruls. (1) and (2) 108

SECURITIES—
Of Government exempt on being transferred, sch. ii, s. 17 (*e*) 175

SERVICE—
Exemption of agreement for, in British Burma, sch. ii, Art. 2 (*b*) 162

SET—
Of bills or marine policies, penalty for not drawing full number of, s. 66 78

SETTLEMENT—
Definition of, s. 3, cl. 19 12
Person to pay duty on instrument of, s. 29 33
Stamp on instrument of, sch. i, Art. 57 ... ... 156, 157

SEVERAL DESCRIPTIONS—
Stamp on instruments coming within, s. 7 18

SEVERAL DISTINCT MATTERS—
Stamp on instruments relating to, s. 7 ... ... *ib.*

PAGE.

SEVERAL INSTRUMENTS—
Used in single transactions, stamp on, s. 6 ... 17

SHARE—
Stamp on agreement relating to sale of, sch. 1, Art. 5 *(a)* 91
Stamp on certificate of title to, sch. i, Art. 17 . 112
Stamp on letter of allotment of, sch. i, Art. 40 ... 137
See *Company.*

SHIP—
Stamp on protest by master of, when attested by notary-public, see *Notarial act*, sch. i, Art. 45 .. . 140, 141

SHIPPING-ORDER—
Stamp on, sch. i, Art. 58 157

SHORT TITLE—
S. 1 1

SIGHT—
Stamp on bill or note payable more than one year after date or, sch. i, Art. 11 104

SIGNED—
Definition of, sch. i, Art. 1, n. (5) 87
Different from *sealed*, sch. i, Art. 1, rul. (4) 85

SINGLE DOCUMENT—
Containing two contracts, s. 34, rul. 19 44

SINGLE TRANSACTIONS—
Duties on several instruments used in, s. 9 21
Stamp on power to register one or more documents relating to, sch. i, Art. 50 145

SIZE—
Of paper on which hundís are to be written, s. 9 ... 21

SOLDIERS—
Exempted from giving stamped receipts for pay, &c., sch. ii, Art. 15 (*d*) 172
Receipts given by holders of family-certificates of, exempt, *ib.* (*f*) 173

SPECIFICATION—
Of invention, stamp on petition for leave to file, sch. 1, Art. 48 143

SPOILED STAMPS—
Allowances for, ss. 51—54 ... ... 68—73

STAMP—
Description and appropriation of—Introduction in England —Introduction in India—Origin of (INTRODUCTION) i—vi
Only one instrument to be on the same, s. 13 24
Who are to bear the expense of providing the proper, s. 29 33, 34
Where value of subject-matter is indeterminate, s. 26 ... 30

PAGE.

STAMP-DUTIES—
Provisions relating to, ss. 5—29 ... ... 14—34

STAMP LAW—
Prosecution for offence against, s. 40 58

STAMPED PAPERS—
Allowances for spoiled, ss. 51—54 ... ... 68—73
Rules for sale of, s. 55 73

STAMPS—
Duties to be paid by means of, s. 9 21
Use of adhesive, s. 10 22
Cancellation of adhesive, s. 11 23
Instruments stamped with impressed, how to be written, s. 12 ... ... *ib.*
Adjudication of proper, ss. 30—32 ... ... 34—38
Fee for adjudication of, how to be paid, s. 32 ... 38
Revision of certain decisions of courts regarding sufficiency of, s. 50 ... ... 65—66
Local Government to make rules for sale of, s. 55 ... 73
Penalty for failure to cancel adhesive, s. 62 77

STAMP-SELLERS—
Rules as to duties and remuneration of, s. 55 73
Penalties on, s. 68 79

STOCK—
Stamp on certificate of title to, sch. i, Art. 17 112
Duty on, how to be valued, s. 21 27
Stamp on note or agreement sent by broker or agent to principal intimating purchase of, sch. i, Art. 46 ... 141, 142

SUBSTITUTED—
Agreement, s. 34, rul. (9) 42
Instrument, s. 34, rul. (50) 51
Lease, s. 3, cl. (12), rul. (4) 9

SUFFICIENCY OF STAMPS—
Revision of certain decisions of courts regarding, s. 50 ... 65, 66

SUIT—
Stamp on appraisement or valuation made otherwise than under an order of court in the course of a, sch. i, Art. 7 ... ... 98, 99

SURETIES—
Of middlemen taking advances for cultivating poppy exempted from giving stamped bond, sch. ii, Art. 8 *(a)* 166
Of persons taking advances under the Land Improvement Act exempted from giving stamped bond, sch. ii, Art. 12 *(a)* 169
Of Government Officers exempted from giving stamped bond for due execution of office, sch. ii, Art. 12 *(b)* ... *ib.*

PAGE.

SURRENDER OF LEASE—
Stamp on, sch. i, Art. 59 157
Exempt when such lease is exempt, sch. ii, Art. 16 ... 174

SURVEY-NUMBER—
Exemption of agreement made regarding occupancy of land denoted by, sch. ii, Art. 2 *(e)* 162

SUTTAS—
Chargeable as bonds, sch. i, Art. 13, n 109

T.

TABLE—
Chronological, of stamp laws ... ... xvi–xxxiii

TABLES—
Comparative, of sections ... ... xii—xv
Of stamp-duties ... ... 188—206

TAXES—
Receipts for, exempted when collected by headmen or lambardars, sch. ii, Art. 15 *(g)* 173

TENDERS OF LOAN—
To Government exempt, sch. ii, Art. 2 *(d)* 162

TIME—
Of stamping instruments, ss. 16—18 ... ... 25, 26
For applying for refund of spoiled stamps, s. 51 ... 70, 71

TITLE—
Stamp on warrant for goods evidencing, sch. i, Art. 61 ... 159, 160
To shares, stamp on certificate of, sch. i, Art. 17 ... 112
Of instrument no true test for determining amount of stamp-duty, s. 31, rul. (2) 36

TITLE-DEEDS—
Stamp on instrument of loan relating to deposit of, sch. i, Art. 29 124

TOLL—
Definition of, s. 3, cl. (12), n. 3 10

TRANSFER—
Stamp on instrument of, sch. i, Art. 60 ... ... 158, 159
In consideration of debt how to be charged, s. 24 ... 28
Of under tenure by endorsement on pottah requires a separate stamp, s. 34, rul. (8) 42

TRANSFERS BY ENDORSEMENT—
Of bills, cheques, or notes, exempt, sch. ii, Art. 17 *(a)* ... 175
Of bills of lading exempt, *ib. (b)* ... ... *ib.*
Of policies of insurance exempt, *ib. (c)* ... ... *ib.*

PAGE.

TRANSFERRS BY ENDORSEMENT—*(Continued)*
Of mortgages of rates and taxes exempt, *ib.* (*d*) ... 175
Of securities of Government, *ib.* (*e*) ... ... *ib.*
Of warrants for goods, *ib.* (*f*) ... ... *ib.*

TRANSLATION—
Of Act, s. 60 74

TRIAL—
Of offences against the stamp-law, place of, s. 71 ... 81

TRUST—
Stamp on declaration of, sch. i, Art. 25 119
Stamp on revocation of any, sch. i, Art. 56 156

TRUSTEES—
Stamp on power appointing, sch. i, Art. 6 98

TUG-STEAMER—
Agreement for hire of, not included in charter-party, sch. i, Art. 18 113

U.

UNSTAMPED—
Instrument bearing uncancelled stamp deemed, s. 11 ... 23
Instrument written contrary to s. 12 or 13 deemed, s. 14 24

UNSTAMPED INSTRUMENT—
Non-payment of penalty on, s. 50, rul. (5) 67
Executed out of British India, s. 5, rul. (5) 15, 16

URGENT NECESSITY—
Collector how to deal with instruments not duly stamped owing to, s. 38 56

USE—
Of adhesive stamps, s. 10 22

V.

VAKIL—
His enrolment to be on adhesive stamp, s. 10 ... *ib.*
To pay what duty on enrolment, sch. i, Art. 27 ... 121
Previously enrolled in a High Court exempted from duty on being enrolled in another High Court, sch. ii, Art. 11 (*a*) 168

VALUATION—
Stamp on, sch. i, Art. 7 ... ... 98, 99
For duty, ss. 19—28 ... ... 26—33
In case of annuity, s. 25 ... ... 28, 29
Made otherwise than under order of court in the course of a suit, stamp on, sch. i, Art. 7 ... ... 98, 99

PAGE.

VELLUM—
Included in paper, s. 3, cl. 14 10

VENUE—
Under the Act, s. 71, and note 81
Under Criminal Procedure Code as applicable to this Act, s. 72, n ... ... 81—83

VESSEL—
Definition of, s. 3, cl. 20 13
Stamp on instrument relating to hire of, sch. i, Art. 18... 113
Stamp on shipping order relating to conveyance of goods by, sch. i, Art. 58 157

VILLAGE—
Stamp on agreement where owner or occupier relinquishes his right to land in Bombay, sch. i, Art. 5 *(b)* ... 91

VOTE—
Stamp on proxy to, sch. i, Art. 51 ... ... 151, 152

VOYAGE—
Stamp on bottomry-bond to enable master to prosecute, sch. i, Art. 15 110
Stamp on protest by ship-master when attested by notary public, see *Notarial act*, sch. i, Art. 45 ... ... 140, 141

W.

WARE-HOUSE—
Stamp for warrant for goods lying at any, sch. i, Art. 61 159, 160
Stamp on delivery-order for goods lying at any, sch. i, Art. 26 ... ... 119, 120

WARRANT FOR GOODS—
Stamp on, sch. i, Art. 61 ... ... 159, 160
Exemption of transfer of, sch. ii, Art. 17 (*f*) 175

WHARF—
Stamp on warrant for goods lying at any, sch. i, Art. 61 159, 160
Stamp on delivery-order for goods lying at any, sch. i, Art. 26 ... ... 119, 120

WILL—
Stamp on declaration of trust when made by a writing other than a, sch. i, Art. 25 119
Requires no stamp, s. 5, rul. (3) 15

WRITING—
Definition of, s. 3, cl. 21 13

PAGE.

WRITTEN—
Definition of, s. 3, cl. 21 13
How instrument stamped with impressed stamp to be, s. 13 24

Y.

YEAR—
Definition of, s. 3, cl. 21, n. (4) 13